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RULES

FOR THE

GUIDANCE OF OFFICERS

IN

THE ADMINISTRATION

OF

WARDS' AND ATTACHED ESTATES,

WITH

A REPRINT OF THE ACTS.

REVISED EDITION—JANUARY 1882.

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ACT No. IX OF 1879.

PASSED BY THE LIEUTENANT-GOVERNOR OF BENGAL IN COUNCIL.

(*Received the assent of His Honor on the 15th April 1879, and of the Governor-General on the 6th June 1879.*)

An Act to amend the law relating to the Court of Wards.

Preamble.

WHEREAS it is expedient to amend the law relating to the Court of Wards within the territories under the administration of the Lieutenant-Governor of Bengal; It is enacted as follows:—

PART I.

Preliminary.

Short title.

1. This Act may be called the Court of Wards' Act, 1879.

Extent.

It extends to all the territories under the administration of the Lieutenant-Governor of Bengal, including the scheduled districts of Bengal as defined in the Scheduled Districts' Act, 1874.

Commencement.

It shall come into force from the date on which it may be published in the *Calcutta Gazette* with the assent of the Governor-General.

Repeal of Acts.

2. Bengal Act IV of 1870 (the Court of Wards' Act), section 11 of Act XXXV of 1858, sections 12, 14, and 15 of Act XL of 1858, and so much of section 21 of Act XL of 1858 as provides that the Civil Court may direct the Collector to take charge of an estate, are hereby repealed.

All persons and properties which at the commencement of this Act are under the charge of the Court of Wards as constituted by Bengal Act IV of 1870, shall be deemed to be under the charge of the Court of Wards as constituted by this Act.

And all persons and properties which at the commencement of this Act are under the charge of the Collector by virtue of an order of the Civil Court under section 11 of Act XXXV of 1858, or under section 12, section 14, or section 21 of Act XL of 1858, shall from such commencement be deemed to be under the charge of the Court of Wards.

And all rules prescribed, orders or appointments made, and agreements executed under the Court of Wards' Act, 1870, and now in force, shall (so far as they are consistent with this Act) be deemed to be respectively prescribed, made, and executed under this Act.

And all orders and appointments made by Collectors under Act XXXV of 1858, or Act XL of 1858, and now in force, shall (so far as they are consistent with this Act) be deemed to be made under this Act.

And all suits and proceedings now pending, which may have been commenced under the Court of Wards' Act, 1870, or by Collectors under Act XXXV of 1858, or Act XL of 1858, shall be deemed to be commenced under this Act.

Interpretation.

3. In this Act, unless there be something repugnant in the subject or context—

"Collector."

"Collector" includes any officer in charge of the revenue jurisdiction of a district;

"Court."

"The Court" means the Court of Wards;

or when the Court of Wards has delegated any of its powers to a Commissioner or Collector or any other person, it means, in respect of such powers, the Commissioner or Collector or person to whom they are delegated;

"Estate."

"Estate" means all lands which are borne on the revenue-roll of a Collector as liable for the payment of one and the same demand of land revenue;

"Minor."

"Minor" means a person who has not completed his age of twenty-one years;

"Section."

"Section" means a section of this Act;

"Ward."

"Ward" means any person who is under the charge of the Court of Wards, or whose property is under such charge.

Saving of Act XXXIV of 1858 and of jurisdiction of High Courts.

4. Nothing contained in this Act shall affect any of the provisions of Act XXXIV of 1858, or the jurisdiction, as respects infants, of any High Court of Judicature.

PART II.

Constitution, Jurisdiction, and Powers of the Court of Wards.

Board of Revenue to be Court of Wards.

5. The Board of Revenue shall be the Court of Wards for the territories to which this Act extends.

It shall deal with every person and every property of which it may take or retain charge under this Act, or which may be placed under its charge by order of a competent Court, in accordance with the provisions of this Act.

Disqualified proprietors.

6. Proprietors of estates shall be held disqualified to manage their own property when they are—

(*a*) females declared by the Court incompetent to manage their own property;

(*b*) persons declared by the Court to be minors;

(*c*) persons adjudged by a competent Civil Court to be of unsound mind, and incapable of managing their affairs;

(*d*) persons adjudged by a competent Civil Court to be otherwise rendered incapable by physical defects or infirmities of managing their own property.

Jurisdiction of Court over disqualified proprietors.

7. Whenever the sole proprietor of an estate, or all the joint-proprietors of an estate are disqualified as provided in the last preceding section, the Court shall have power to take charge of all the property of every such proprietor or joint-proprietor within its jurisdiction, and of the person of any such proprietor or joint-proprietor who is resident within its jurisdiction; and also of the person and property of any minor member of the family of any such proprietor or joint-proprietor who has an immediate or reversionary interest in the property of such proprietor or joint-proprietor.

Court when bound to give up charge.

8. Whenever the circumstances of any ward become such that the Court could not take charge of him or of his property if he were not under its charge already, the Court shall be bound to release from its charge such person and his property.

Discretion of Court as to taking charge.

9. The Court may in its discretion, in any case in which it is empowered by this Act to take charge of the person and property of any disqualified proprietor,—

(*a*) take charge of such property without taking charge of such person;

(*b*) refrain from taking charge of any such person or property;

(*c*) at any time withdraw from such charge if taken;

(*d*) at any time resume such charge, after having withdrawn from it.

Procedure under Act XL of 1858 and Act XXXV of 1858.

10. Whenever a Civil Court thinks it necessary, under section 9 of Act XL of 1858, to make provision for the charge of the person and property of a minor,

whenever a Civil Court recalls any certificate under section 21 of the said Act,

or whenever a person has been adjudged, under Act XXXV of 1858, to be of unsound mind and incapable of managing his affairs,

If the property of such minor or disqualified proprietor consists, in whole or in part, of land or any interest in land, the Civil Court may apply to the Court of Wards to take charge of the person and property of such minor or disqualified proprietor; and it shall be at the discretion of the Court of Wards to take charge of such person or property, or to refuse to do so.

Nothing contained in sections 12 to 19 (both inclusive) of Act XXXV of 1858 shall be held to apply to persons or properties under the charge of the Court of Wards.

Procedure when estate is no longer under Court because some proprietors have ceased to be disqualified.

11. Whenever one or more of the joint-proprietors of whose properties the Court of Wards has taken charge ceases to be subject to the jurisdiction of the Court of Wards, and the persons and properties of the remaining joint-proprietors thereby cease to be subject to the jurisdiction of the Court of Wards, notwithstanding the otherwise continued disqualification of such remaining joint-proprietors, the Civil Court which would have jurisdiction under Act XL of 1858 may, on the application of the Court of Wards, direct the Court of Wards to retain or resume charge of the persons and properties of the still disqualified proprietors during the continuance of their disqualification, or, subject to the provisions of section 12, for so long as such Civil Court may order.

And in case any of the proprietors who have ceased to be subject to the jurisdiction of the Court of Wards so consent, the Court of Wards may retain or resume the charge of the properties of such proprietors, or any part thereof, so long as the property of any of the disqualified proprietors remains in charge of the Court of Wards.

Withdrawal from charge by Court.

12. The Court of Wards may at any time withdraw from the charge of any person and property taken under section 10 or under section 11, and from the charge of any person or property which before the commencement of this Act was placed under the charge of the Collector by a Civil Court under section 12, section 14, or section 21 of Act XL of 1858, or under section 11 of Act XXXV of 1858:

Provided that it shall give notice of its intention to withdraw to the Civil Court concerned, and that such notice shall be given

not less than two months before the Court of Wards shall so withdraw.

Procedure when succession to property disputed.

13. Whenever, on the death of any ward, the succession to his property or any part thereof is in dispute, the Court may either direct that such property or part thereof be made over to any person claiming such property, or may retain charge of the same until the right to possession of the claimant has been determined under Bengal Act VII of 1876, or until the dispute has been determined by a competent Civil Court.

General power of Court.

14. Subject to the provisions of this Act the Court—

(*a*) may, through its manager, do all such things requisite for the proper care and management of any property of which it may take or retain charge under this Act, or which may be placed under its charge by order of a competent Civil Court, as the proprietor of any such property, if not disqualified, might do for its care and management, and

(*b*) may, in respect of the person of any ward, do all such things as might be lawfully done by the legal guardian of such ward.

Exercise of powers conferred on Court through others.

15. The Court may exercise all or any powers conferred on it by this Act through the Commissioners of the divisions and the Collectors of the districts in which any part of the property of the disqualified proprietor may be situated, or through any other person whom it may appoint for such purpose.

Delegation of powers.

The Court may, with the sanction of the Lieutenant-Governor, from time to time delegate any of its powers to such Commissioners or Collectors or other person as aforesaid, and may at any time with the like sanction revoke such delegation.

Establishments and expenses.

16. The Court may from time to time order such establishments to be entertained and expenses to be incurred as it shall consider requisite for the care and management of the persons and properties under its charge, for superintendence, for the audit of accounts, and generally for all purposes of this Act,

and may order that the cost of any such establishment and any such expenses be charged against any one or more properties for the purposes of which they are entertained or incurred.

General contribution for general purposes.

17. The Court may, in respect of such of the establishments and expenses referred to in the last preceding section as are of a general nature, direct that they shall be met by a general contribution from the properties benefited thereby, to be levied in such manner and in such proportion as the Court may from time to time direct.

18. The Court may sanction the giving of leases or farms of the whole or part of any property under its charge, and may direct the mortgage or sale of any part of such property, and may direct the doing of all such other acts as it may judge to be most for the benefit of the property and the advantage of the ward.

Power to manage property.

19. If the Court thinks it expedient to direct the sale or mortgage of any part of an estate of which the ward is the sole proprietor, it may order the Collector to partition off such part into a separate estate, and the demand of land revenue and of the cesses for which the original estate was liable shall be assessed upon and divided between the two separate estates so formed, respectively, in such manner as the Court, with the sanction of the Lieutenant-Governor, may direct.

When Court may order property to be formed into a separate estate.

20. The Court may appoint one or more managers for the property of any ward, and one or more guardians for the care of the person of any ward under the charge of the Court, and may control and remove any manager or guardian so appointed.

Appointment of managers and guardians.

On any disqualified proprietor becoming a ward, the Court may, at its discretion, confirm, or refuse to recognize any appointment of a person to be guardian of such disqualified proprietor which may have been made by a will.

21. The Court may make such orders as to it may seem fit in respect of the custody, education, and residence of a minor ward, and such minor members of the ward's family as are under its charge, and in respect of the custody and residence of any ward, not being a minor, whose person is under the charge of the Court.

Custody, education, and residence of wards.

22. The Court shall allow, for the support of each ward and of his family, such monthly sum as it thinks fit (if any) with regard to the rank and circumstances of the parties.

Allowance for ward and his family.

PART III.

Protection from sale of certain Estates.

23. Every estate, and, subject to the provisions of section 14 of Act XI of 1859, every part or share of an estate for which a separate account has been opened under section 10 or section 11 of the said Act, or under section 70 of Bengal Act VII of 1876, shall, whilst it is under the charge of the Court, be exempt from sale for arrears of revenue.

Estate under charge of Court exempt from sale.

Provided that all arrears of revenue shall be the first charge upon the proceeds of any such estate, part, or share, sold for any other cause than for arrears of revenue while under such charge.

Estate belonging to minor not to be sold for arrears of revenue

24. No estate the sole property of a minor or of two or more minors, and descended to him or them by the regular course of inheritance, or by virtue of the will of, or some settlement made by, some deceased owner thereof, shall be sold for arrears of revenue accruing subsequently to his or their succession to the same, until such minor or one of such minors has completed his age of twenty-one years, but all arrears of revenue shall be the first charge upon the proceeds of such estate if the estate is sold for any other cause during such minority.

But Collector may attach estate.

The Collector may, on an arrear so accruing on any such estate, attach the estate and collect the rents and all arrears of rent due, managing the estate either directly or through a manager or by farming it, as he may think fit, for a period not exceeding ten years, nor extending beyond the time when such minor or one of such minors completes his age of twenty-one years.

When exemption from sale of arrears of revenue applies.

25. The exemption from sale for arrears of revenue given by section 24 shall only apply to cases in which a written notice of the fact that the estate is the sole property of one or more minors, and entitled to such exemption, has been served on the Collector before the sale.

Application of proceeds of farmed estate.

26. When an estate has been farmed under the provisions of section 24, the proceeds of such farm shall be paid to the Collector, and the Collector, after deducting the amount of the claims of the Government for revenue and other public demands and the charges of management, shall either pay the proceeds to the person authorized to receive them for the proprietor, or shall dispose of them in any of the modes mentioned in section 49, or in section 50.

PART IV.

Ascertainment of Disqualification.

Collector to make enquiry and report as to disqualified proprietors.

27. Whenever any Collector has reason to believe that any person residing in his district, or being the proprietor of an estate borne on the revenue-roll of his district, should be declared or adjudged to be a disqualified proprietor under section 6, he shall make such enquiry as he may deem necessary, and if satisfied that such person should be so declared or adjudged, shall make a report of the same to the Court;

and the Court shall, on receipt of such report, make such order consistent with this Act as may seem to it expedient.

Power to enforce provisions of Act without report.

28. Nothing in section 27 shall prevent the Court or the local Government from putting the provisions of this Act in force without any report from the Collector.

Proceedings on death of a proprietor whose heirs are disqualified.

29. Whenever any Collector receives information that the sole proprietor of an estate which is borne on the revenue-roll of his district has died,

or that the sole proprietor of any estate has died within his district,

and such Collector has reason to believe that the heirs of such proprietor should be declared or adjudged to be disqualified under section 6, he may take such steps and make such orders for the safety and preservation of the moveable property of such heirs, and of all deeds, documents, or papers relating to the property of such heirs, as to him may seem fit.

Such Collector may call upon any other Collector in whose jurisdiction any such moveable property, or any such deeds, documents, or papers may be, to take charge of the same, and thereupon such other Collector shall have the same powers with respect to such property, deeds, documents, and papers within his district as are conferred by this section on the first-mentioned Collector.

Recovery of expenses.

If the property is not afterwards taken under the charge of the Court, all expenses incurred by a Collector acting under this section shall be recoverable as arrears of revenue from the owner of such property or the person or persons whom the Collector shall find to be in possession of such property, and shall constitute a demand under Bengal Act VII of 1868, or any similar law for the time being in force.

Production of minor proprietor, and order for his temporary custody.

30. A Collector acting under the last preceding section may direct that any person who has the custody of a minor heir of any such deceased proprietor shall produce such minor before such Collector or before any other Collector on a day fixed, and the Collector before whom the minor is so produced may make such order for the temporary custody and protection of such minor as to him may seem fit.

If the minor is a female, she shall not be brought into the presence of the Collector, but the Collector may take such steps for her identification as he may think fit.

Enquiry in case of lunatics.

31. If a sole proprietor of an estate who does not reside within the local limits of the ordinary original civil jurisdiction of the High Court is reported by a Collector to be of unsound

mind and incapable of managing his affairs, the Court may order the Collector making such report, or such other Collector as the Court may appoint, to apply, in pursuance of the provisions of Act XXXV of 1858, to the Civil Court of the district within the jurisdiction of which such proprietor may reside.

Civil Court to make enquiry regarding disqualification on ground of physical defect or infirmity.

32. If a sole proprietor of an estate who does not reside within the local limits of the ordinary original civil jurisdiction of the High Court is reported by a Collector to be incapable of managing his property on the ground of some physical defect or infirmity other than unsoundness of mind, the Court may order the Collector making such report, or such other Collector as the Court may appoint, to apply to the principal Civil Court of the district within which such person may be residing; and upon such Collector so applying, such Civil Court shall enquire into and determine the question as to the alleged incapacity.

Proceedings in case of physical defect or infirmity when proprietor in jurisdiction of High Court.

33. If a sole proprietor of an estate who is resident within the local limits of the ordinary original civil jurisdiction of the High Court of Judicature at Fort William in Bengal, or resident beyond the territories administered by the Lieutenant-Governor of Bengal, shall be reported by a Collector to be incapable of managing his property by reason of some physical defect or infirmity other than unsoundness of mind, the Court may order the Collector making such report, or such other Collector as the Court may appoint, to apply to the principal Civil Court of the 24-Pergunnahs, or to such other Civil Court as the Lieutenant-Governor, on application made to him by the Collector in that behalf, may determine.

Such Civil Court shall thereupon enquire into and determine the question as to the alleged incapacity.

Powers of Civil Court when enquiry is instituted under section 32 or 33.

34. When any enquiry is instituted by a Civil Court under section 32 or section 33, such Court shall, for the purposes of making such enquiry, have the powers conferred, and proceed in the manner prescribed, by Act XXXV of 1858 with respect to the enquiries directed to be made by the said Act.

The Civil Court shall transmit to the Court of Wards a copy of the order made on each such enquiry, and the Court of Wards shall thereupon, in case the proprietor has been found by the Civil Court to be incapable as aforesaid, make such order, consistent with this Act, as it shall think fit.

The Civil Court shall have, with reference to proprietors who have been adjudged to be incapable as aforesaid, the same powers as are conferred on a Civil Court by section 21 of Act XXXV of 1858, with reference to persons adjudged to be of unsound mind and incapable of managing their affairs.

PART V.

PROCEDURE AFTER ASCERTAINMENT OF DISQUALIFICATION.

Order declaring estate under charge of Court.

35. Whenever the Court has determined to take the person or property of a disqualified proprietor under its charge, whether in accordance with an order of the Civil Court or otherwise, the Court shall make an order declaring the fact and directing that possession be taken of such person and property or of such property on behalf of the Court, and the Court shall be held to be in charge of such property from the time when possession shall have been so taken.

Collector to take possession of moveable property.

36. As soon as conveniently may be after an order is made under the provisions of section 35, the Collector of every district within which any part of the ward's property may be situated or some person authorized in writing by him in that behalf, shall take possession of all accounts, papers, and moveable property of the ward, and place under proper custody such portion thereof as he may think necessary.

Any such Collector, or some person authorized as aforesaid, may, in case he has reason to believe that any such account, paper, or property is in any room, box, or receptacle within any house in the actual possession of the ward, break open the same for the purpose of searching for such account, paper, or property.

Additional powers of Collector.

37. Any such Collector may also order all persons in the employ of the ward or all persons who were in the employ of the deceased proprietor from whom the ward has derived his property, to attend before him,

and may order any person to deliver up any accounts, papers, or moveable property belonging to the ward, or any accounts or papers relating to the ward's property, which the Collector has reason to believe are in such person's possession,

and may order all holders of tenures and under-tenures on such property to produce their titles to such tenures and under-tenures.

PART VI.

MANAGEMENT AND GUARDIANSHIP.

Collector when to be deemed manager.

38. If no manager of the property of a ward is appointed by the Court, the Collector of the district in which the greater part of such property is situated, or any other Collector whom the Court may appoint in that behalf, shall be competent to do under

the orders of the Court anything that might be lawfully done by the manager of such property.

Powers of manager.

39. Every manager appointed by the Court shall have power to manage all property which may be committed to his charge, to collect the rents of the land entrusted to him, as well as all other money due to the ward, and to grant receipts therefor;

and may, under the orders of the Court, grant or renew such leases and farms as may be necessary for the good management of the property.

General duty of manager.

40. Every manager shall manage the property committed to him diligently and faithfully for the benefit of the proprietor, and shall in every respect act to the best of his judgment for the ward's interest as if the property were his own.

Specific duties of manager.

41. Every manager appointed by the Court shall—

(*a*) have the care of so much of the property of the ward as the Court may direct;

(*b*) give such security (if any) as the Court thinks fit to the Collector duly to account for all such property and for what he shall receive in respect of such property;

(*c*) continue liable to account to the Court, after he has ceased to be manager, for his receipts and disbursements during the period of his management;

(*d*) pass his accounts at such periods and in such form as the Court may direct;

(*e*) pay the balance due from him thereon;

(*f*) apply for the sanction of the Court to any act which may involve the property in expense not previously sanctioned by such Court;

(*g*) sign all papers, deeds, documents, and writings which may be executed by him by virtue of his office;

(*h*) be entitled to such allowance, to be paid out of the property, as the Court may think fit for his care and pains in the execution of his duties;

(*i*) be responsible for any loss occasioned to the property by his wilful default or gross negligence.

General duty of guardians.

42. A guardian appointed to the care of a ward shall be charged with the custody of the ward, and must look to his maintenance, health, and, if he be a minor, to his education.

Specific duties of guardian.

43. Every guardian appointed by the Court shall—

(*a*) give such security (if any) as the Court thinks fit to the Collector for the due performance of his duty;

(*b*) pass his accounts at such periods and in such form as the Court may direct;

(*c*) pay the balance due from him thereon;

(*d*) continue liable to account to the Court, after he has ceased to be guardian, for his receipts and disbursements during the period of his guardianship;

(*e*) apply for the sanction of the Court to any act which may involve expense not previously sanctioned by the Court;

(*f*) be entitled to such allowance, to be paid out of the property of the ward, as the Court may think fit for his care and pains in the execution of his duties.

No person to be guardian who can succeed to ward.

44. No person who would be the next legal heir of a ward, or would otherwise be immediately interested in outliving a ward, shall be appointed to be his guardian;

but nothing in this section shall apply to the mother of a ward, or to a testamentary guardian.

Guardian of female ward.

45. If the ward is a female, a female of the same religion shall, except in the case of a testamentary guardian, be appointed guardian, preference being given to female relatives if any such be eligible.

But no guardian shall ordinarily be appointed or continued for a female ward if she has an adult husband.

Sums due recoverable as demands.

46. Every sum due to the Court from a manager or guardian, or from the sureties of a manager or guardian, or from any officer or servant employed under the Court, or from the sureties of any such officer or servant, shall be recoverable as a demand under Bengal Act VII of 1868, or any similar law for the time being in force.

Court may order guardian or manager to make over property.

47. The Court may order any past or present manager or guardian, or past or present officer subordinate to a manager or guardian, to deliver up his accounts or any property which may be in his possession within such time as may be fixed by the Court.

Application of moneys received by manager.

48. All moneys received by the manager shall, in the first instance, be applied as the Court may direct according to circumstances,

in payment of the allowance fixed for the support and education of the ward and his family, and of all charges of management and supervision;

in or towards the discharge of the instalments of Government revenue and of all cesses and other public demands from time to time due in respect of such property.

Application of surplus.

49. Whenever upon the accounts a *bonâ fide* surplus is shown after making the payments mentioned in section 48, such surplus shall be applied as the Court may direct according to the circumstances of the property concerned—

in liquidation of debts payable by the ward;

in payment of such religious, charitable, and other allowances as were paid out of the proceeds of the property before it came under the charge of the Court, and such allowances and donations befitting the position of the ward's family as the Court may authorize to be paid;

in the improvement of the lands or otherwise for the benefit of the ward or his property.

Amount expended on improvement not to exceed 10 per cent. of surplus.

Provided that the amount expended on such improvement and for such benefit shall not exceed ten per centum of the said surplus, unless, in the opinion of the Court and the Lieutenant-Governor, it is desirable, for the protection of the lands, or in the interest of the ward or his property, to expend an amount exceeding such percentage.

Surplus to be made over to female and major whose property remains under the charge of the Court.

Provided also that if the ward is a female of sound mind, who has completed her age of 21 years, or a person who has completed his age of 21 years and whose property remains under the charge of the Court with his consent, no part of the surplus shall be expended by the Court otherwise than in the liquidation of debts or in the improvement of the lands or property as aforesaid, and the remainder of the surplus shall be paid to such female or person.

Power to invest surplus.

50. If the ward is not a female or person as aforesaid, and if any surplus remains after providing so far as the Court may think fit for the objects mentioned in section 49, the same shall be applied in the purchase of other landed property, or invested at interest on the security of—

promissory notes, debentures, stock, and other securities of the Government of India, or of the United Kingdom of Great Britain and Ireland;

bonds, debentures, and annuities charged by the Imperial Parliament on the revenues of India;

stock or debentures of or shares in railway or other companies, the interest whereon has been guaranteed by the Secretary of State for India in Council;

debentures or other securities for money paid by or on behalf of any municipal body under the authority of any Act of a legislature established in British India;

or such other securities, stocks, or shares, guaranteed by the Government of India or the Government of Bengal as to the Court shall seem fit.

PART VII.

SUITS.

Manager or Collector to be next friend or guardian in suits by or against ward.

51. In every suit brought by or against any ward he shall be therein described as a Ward of Court; and the manager of such ward's property, or if there is no manager, the Collector of the district in which the greater part of such property is situated, or any other Collector whom the Court of Wards may appoint in that behalf, shall be named as next friend or guardian for the suit, and shall in such suit represent such ward, and no other person shall be ordered to sue or be sued as next friend or be named as guardian for the suit by any Civil Court in which such suit may be pending.

Court may substitute another person to be next friend or guardian for the suit.

52. The Court of Wards may by an order nominate or substitute any other person to be next friend or guardian for any such suit; and upon receiving a copy of any such order of substitution, the Civil Court in which such suit is pending shall substitute the name of the next friend or guardian for the suit so appointed for the name of the manager or Collector.

Payment of costs.

53. If in any such suit any Civil Court shall decree any costs against the next friend or guardian for the suit of the ward, the Court of Wards shall cause such costs to be paid out of any property of the ward which for the time being may be in its hands.

Process against wards to be served through Collector.

54. Every process which may be issued out of any Civil Court against any ward shall be served, through the Collector, upon the next friend or guardian for the suit as aforesaid of such ward.

Suits not to be brought on behalf of wards unless authorized by the Court.

55. No suit shall be brought on behalf of any ward, unless the same be authorized by some order of the Court:

provided that a manager may authorize a plaint to be filed in order to prevent a suit from being barred by the law of limitation, but such suit shall not be afterwards proceeded with except under the sanction of the Court:

provided also that suits for arrears of rent may be brought on behalf of any ward if authorized by an order of the manager of the landed property on which such rents are due.

Saving of suits in the High Court, and of persons who consent to remain wards.

56. Nothing contained in this Part shall apply to any suit instituted or pending in the High Court, or to a proprietor who has consented to leave his property under the charge of the Court of Wards, as provided in the second clause of section 11.

PART VIII.

PENALTIES.

For disobeying certain orders of the Collector.

57. Any person who refuses to comply with an order of a Collector under section 29, 30, 36, or 37, shall be liable, by order of the Collector, to a fine not exceeding five hundred rupees.

For disobeying orders under section 47.

58. Any person who refuses to comply with an order made under section 47 may be punished, by order of the Court, with simple imprisonment and attachment of his property until the order is complied with.

For disobeying order of Court.

59. Any person who disobeys any lawful order of the Court shall be liable, on conviction before a Magistrate, to a fine not exceeding five hundred rupees, and if he is a manager or guardian appointed by the Court, to a fine not exceeding one thousand rupees.

PART IX.

MISCELLANEOUS.

Disabilities of wards.

60. No ward shall be competent to create, without the sanction of the Court, any charge upon, or interest in, his property or any part thereof.

Adoption by ward invalid without consent of Lieutenant-Governor.

61. No adoption by any ward, and no written or verbal permisson to adopt given by any ward, shall be valid without the consent of the Lieutenant-Governor, obtained either previously or subsequently to such adoption, or to the giving of such permission, on application made to him through the Court.

Exception as to persons who consent to remain wards.

62. Nothing contained in section 60 or in section 61 shall apply to a proprietor who has consented to leave his property under the charge of the Court, as provided in the second clause of section 11.

Arrears of rent how recoverable.

63. All arrears of rent due by farmers, under-tenants and ryots, in respect of property under the charge of the Court (whether such rents have become due before or after the Court has taken charge), shall be recoverable as arrears of revenue, and shall constitute a demand under Bengal Act VII of 1868, or any similar Act for the time being in force.

The last preceding clause shall not apply to arrears of rent enhanced after issue of notice under section 13 of Act X of 1859, or under section 14 of Bengal Act VIII of 1869, but of which the enhancement has not been agreed to by the person who is liable to pay the same, or has not been confirmed by a competent Court.

Collector or Court to record reasons of penalties.

64. When any penalty is imposed by any order under section 57 or section 58, the Collector or Court passing such order shall make a formal record of the same with the reasons or grounds thereof.

Procedure when Court's jurisdiction ceases.

65. Whenever the Court has determined to release the property of a ward from its charge, it shall make an order that the jurisdiction of the Court over such property shall cease on a date not more than sixty and not less than fifteen days from the date of such order; and copies of such order shall be published as the Court may direct.

Powers of Collector in making enquiries.

66. A Collector making any enquiry under this Act may exercise any power conferred by the Code of Civil Procedure on a Civil Court for the trial of suits.

Appeals.

67. An appeal shall lie from every order of a Collector under this Act to the Commissioner of the Division, and from every order of a Commissioner under this Act to the Court.

Control of Court.

68. All orders or proceedings of the Commissioner and of the Collector under this Act shall be subject to the supervision and control of the Court, and the Court may, if it thinks fit, revise, modify, or reverse any such order or proceeding whether an appeal is presented against such order or proceeding or otherwise.

Control of Lieutenant-Governor.

69. In the exercise of the powers and in the discharge of the duties conferred and imposed respectively on the Court by this Act, the Court shall be guided by such orders and instructions as it may from time to time receive from the Lieutenant-Governor.

Power to Court to make rules.

70. The Court may make rules consistent with this Act—

(*a*) defining the powers of Commissioners and Collectors respectively when the property of a ward is situated in two or more districts or in two or more divisions;

(*b*) prescribing what reports shall be made from time to time by Collectors and Commissioners on the condition of the ward and his property;

(*c*) prescribing the periods at which and the mode in which accounts shall be submitted by managers and guardians respectively, and the mode in which such accounts shall be audited;

(*d*) regulating the custody of securities and title deeds belonging to the estate or property of a ward;

(*e*) regulating the procedure in appeals from orders of Collectors and Commissioners respectively under this Act;

(*f*) prescribing the procedure to be observed when a property ceases to be under the charge of the Court;

(*g*) and generally for the better fulfilment of the purposes of this Act.

The Court may from time to time alter, add to, or repeal such rules.

ACT No. III OF 1881.

PASSED BY THE LIEUTENANT-GOVERNOR OF BENGAL IN COUNCIL.

(*Received the assent of the Lieutenant-Governor on the 9th April* 1881, *and of the Governor-General on the* 10*th May* 1881.)

An Act to amend "The Court of Wards' Act, 1879."

Preamble.

WHEREAS it is expedient to amend "The Court of Wards' Act, 1879," it is enacted as follows:—

Short title, construction and commencement of Act.

1. This Act shall be read and taken as part of "The Court of Wards' Act, 1879," and it shall come into force upon the date on which it may be published in the *Calcutta Gazette* with the assent of the Governor-General.

Amendment of section 17 of Act XI of 1859.

2. In section 17 of Act XI of 1859, the words from the beginning of the section down to the words "eighteen years. And" are hereby repealed.

Amendment of section 16 and 17 of Bengal Act IX of 1879.

3. For sections 16 and 17 of Bengal Act IX of 1879, the following sections shall be substituted :—

Establishments and expenses.

"16. The Court may from time to time order such establishments to be entertained and expenses to be incurred as it shall consider requisite for the care and management of the persons and properties under its charge, for superintendence, for the audit of accounts, and generally for all the purposes of this Act, and may order that such expenses, inclusive of all salaries, gratuities, and payments on account of the leave allowances of such establishments, be charged against any one or more properties for the purposes of which such establishments are, or have been, entertained or such expenses have been incurred.

General contribution for general purposes.

"17. The Court may, in respect of such of the establishments and expenses referred to in the last preceding section as are in the judgment of the Court of a general nature, direct that they shall be met by a general contribution from the properties in charge of the Court, to be levied in such manner and in such proportion as the Court may from time to time direct. It shall be, and shall be deemed always to have been, lawful to charge against any fund to which such general contribution may from time to time be, or have been, credited, any salaries, gratuities, leave allowances, or pensions of officers and servants which the Lieutenant-Governor may order, or has already ordered, to be so charged."

Charges for pensions and leave allowances.

Amendment of section 23.

4. For section 23 of the same Act the following sections shall be substituted (namely) :—

Estate under charge of Court exempt from sale

"23. *Clause I.*—Except as hereinafter provided by section 23A, every estate, and, subject to the provisions of section 14 of Act XI of 1859, every share or part of an estate for which a separate account has been opened under section 10 or section 11 of the said Act, or under section 70 of Bengal Act VII of 1876, shall be exempt from sale for arrears of Government revenue which have accrued whilst such estate, share, or part, has been under the charge of the Court.

"Provided that all such arrears of revenue shall be the first charge upon the sale proceeds of any estate, share, or part, which may be sold for any other cause than for such arrears of revenue.

Recovery of arrears of revenue due at time when estate ceases to be under charge of Court.

"*Clause 2.*—If at the time when such estate, share, or part ceases to be under the charge of the Court of Wards, an arrear of revenue is due on account thereof, the Collector may attach such estate, share, or part and collect the rent, cesses and other demands due, and all arrears thereof,

managing such estate, share or part either directly or through a Manager, or by farming it for a period not exceeding five years, as he may think fit.

"Provided that when such estate, share or part has been attached under the provisions of this clause, the proceeds shall be paid to the Collector, and the Collector after deducting the claims of Government for revenue and other public demands, together with any interest which has accrued upon such public demands other than Government revenue, and the charges of management, due up to the date of making such deduction, shall release such estate, share or part from attachment and pay any balance of the proceeds still remaining in his hands to the proprietor of such estate, share or part or to his duly constituted agent, and shall furnish such proprietor or agent with an account of the receipts and expenditure extending over the time when such estate, share or part was under attachment.

"23A. Notwithstanding anything in clause 5, section 8, Regulation I of 1793, or in section 23 of this Act contained, any estate, share or part of an estate on which an arrear of revenue has accrued while under the charge of the Court, may at any time be sold under the provisions of the law for the time being in force for the recovery of arrears of Government revenue, if the Court has certified in writing that the interests of the ward require that such estate, share or part be so sold, and has stated in such writing the reasons upon which it has arrived at such conclusion."

Conditions under which estate may be sold for arrear of revenue accrued under Court.

Amendment of sections 8 and 49.

5. The following sections shall be substituted for sections 48 and 49 of the same Act:—

48. All moneys received by the Manager shall be applied to the purposes hereinafter mentioned in accordance with such instructions as the Court may from time to time give in that behalf. Unless the Board of Revenue shall specially otherwise direct, priority shall be given to the purposes included under Class I over those included in Class II, and priority shall be given to the purposes included in Class II over those included in Class III.

Application of moneys received by Manager.

"CLASS I.

"The payment of all charges necessary for the maintenance, education and religious observances of the ward and his family,

for the management and supervision of the property of the ward,

and the discharge of the instalments of Government revenue and of all cesses and other public demands from time to time due in respect of such property or any part of such property.

"CLASS II.

"The payment of all rents, cesses and other demands due to any superior landlords in respect of any land held on behalf of the ward,

the liquidation of debts payable by the ward,

the payment of all expenses which may be necessary to protect the interests of the ward in the Civil Courts or otherwise,

the maintenance in an efficient condition of the estates, buildings and other immoveable property belonging to the ward, and

the payment of such religious, charitable, and other allowances as were paid out of the proceeds of the property before it came under the charge of the Court, and such allowances and donations befitting the position of the ward's family as the Court may authorize to be paid.

"CLASS III.

"The improvement of the land and property of the ward, and the benefit of the ward and his property generally.

"Provided that the amount expended for such improvement and benefit in any one year shall not exceed ten per centum of the surplus which the accounts of the previous year may show to have been available after paying or making provision for the payment of all expenses incurred up to the end of such previous year, unless, in the opinion of the Court and of the Lieutenant-Governor, it is desirable for the protection or in the interests of the ward or his property to expend an amount exceeding such percentage.

Amount to be expended on improvement.

"49. If the ward is a female of sound mind, who has completed her age of twenty-one years, or a male who has completed his age of twenty-one years, whose property remains under the charge of the Court with his consent under section 11, no part of the surplus mentioned in the proviso to the section immediately preceding shall be expended by the Court otherwise than in the liquidation of debts or in the improvement of the lands or property as aforesaid.

Surplus to be made over to female and major whose property remains under the charge of the Court.

"Any portion of such surplus remaining after provision has been made for such purposes, shall be paid to such ward.

"Provided that before paying any portion of such surplus to such ward, the Court may deduct therefrom and retain at its disposal any sums which it may consider necessary to retain—

"(1) as a working balance for the management of the property and expenses incidental thereto;

"(2) in order to make provision for any special charges which are expected to become payable on account of the property, and which probably cannot be met from the expected surplus of the following years."

Amendment of section 50.

6. In section 50 of the same Act, for the word "person," the word "male" shall be substituted, and for the word and figures "section 49," the word and figures "section 48" shall be substituted.

Amendment of section 55.

7. In section 55 of the same Act, after the words "shall be brought on behalf of any ward," the words "by a Manager" shall be inserted.

Amendment of section 58.

8. To section 58 of the same Act, the following words shall be added (namely):—

"Provided that the Collector may release any person who has been so imprisoned on his furnishing sufficient security for his attendance and for the delivery of the accounts or property required within such time as the Collector shall think fit. The Collector may at any time rescind such order of release, and direct that effect shall be given to the previous order of imprisonment."

New section introduced between sections 58 & 59.

9. The following section shall be inserted between section 58 and section 59 of the same Act:—

Penalty for neglecting to furnish accounts, &c.

"58A. Any farmer holding or having held lands under the Court who, upon notice served upon him to that effect at any time during the currency of the lease or within six months after the expiry of the lease under which such lands were held or after he has relinquished such lands, omits or refuses to furnish accounts or produce documents or papers required under such notice, and shall not show sufficient cause for such omission or refusal, shall be liable to such fine as the Collector may think fit to impose, not exceeding one hundred rupees, for such omission, and the Collector may impose such further daily fine as he may think proper, not exceeding twenty rupees for each day during which such farmer shall omit to furnish the accounts, documents or papers required after a date to be fixed by the Collector in a notice warning the farmer that such further daily fine will be imposed.

"Such notice shall be served by tendering to the person to whom it may be directed a copy thereof, attested by the Collector, or by delivering such copy at the usual place of abode of such

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person or to some adult male member of his family; or in case it cannot be so served, by posting some copy upon such conspicuous part of the usual or last-known place of abode of such person, and in case such notice cannot be served in any of the ways hereinbefore mentioned, it shall be served in such a way as the Collector issuing the notice may direct, and the date fixed by such notice shall not be less than fifteen days after service thereof.

"The Collector may proceed from time to time to levy any amount which has become due in respect of any fine imposed under this section, notwithstanding that an appeal against the order imposing such fine may be pending.

"Provided that whenever the amount levied under such order shall have exceeded five hundred rupees, the Collector shall report the case specially to the Commissioner of the Division, and no further levy in respect of such fine shall be made otherwise than by the authority of the said Commissioner."

New section substituted for repealed section 63.

10. Instead of the repealed section 63 of the same Act, the following section shall be read (namely) :—

"63. Any amount of interest which has accrued due on arrears of rent or other demand recoverable as rent payable to the Manager of an estate which is in charge of the Court, may be recovered in any manner and by any process according to which such arrears may be recovered under any law for the time being in force, and any court or officer who is competent to make an order or certificate in execution of which such arrears or other demand are recoverable, may direct that any costs incurred by the Manager in obtaining such order or certificate, and in executing the same, shall be recovered in the same manner and by the same process as if the amount thereof had been included in the said order or certificate."

Recovery of interest on arrears of rent.

New section introduced after section 65.

11. After section 65 of the same Act, the following section shall be inserted (namely) : —

"65A. Any expense incurred by the Court on account of any property under its charge may, after the release of such property, be recovered as a demand under Bengal Act VII of 1880, or any other Act at the time being in force for the recovery of public demands from any person into whose possession such property or any part thereof may have passed immediately after the release by the Court of such property : Provided that the sum so recovered from any such person shall not be greater than the value of any such property which so passed into the possession of such person."

Recovery of expense incurred on account of property in charge of Court.

RULES MADE BY THE COURT OF WARDS UNDER SECTION 70 OF THE COURT OF WARDS' ACT, IX (B.C.) OF 1879, BEING CHAPTER IX OF THE SECOND VOLUME OF THE BOARD'S RULES.

Wards', Attached and other properties managed by the Officers of the Revenue Department.

SECTION I.—PROPERTIES OF WHICH CHARGE MAY BE TAKEN BY THE COURT OF WARDS.

1. THE Court of Wards' Act IX (B.C.) of 1879, declares that the Board of Revenue shall be the Court of Wards for the territories under the administration of the Lieutenant-Governor of Bengal.

2. Section 7 of the Act gives the Court power to take charge *proprio motu* of all the property of any sole proprietor of an estate within its jurisdiction, and, if he be resident within its jurisdiction, of the person of any such proprietor who is disqualified to manage his own property, as falling under one or other of the four categories given in section 6, viz. :—

(*a*)—Females declared by the Court incompetent to manage their own property;

(*b*)—Persons declared by the Court to be minors;

(*c*)—Persons adjudged by a competent Civil Court to be of unsound mind, and incapable of managing their affairs;

(*d*)—Persons adjudged by a competent Civil Court to be otherwise rendered incapable, by physical defects or infirmities, of managing their own property.

The Court is vested with a similar power to take charge of the property and persons of joint proprietors of any estate, provided that all the joint proprietors of the estate are disqualified under the Act.

3. In order to give the Court jurisdiction under section 7, it is necessary that the disqualified proprietor or joint proprietors should be proprietors of at least one entire revenue-paying estate; but when once the estate of a disqualified proprietor or joint proprietor is taken under the charge of the Court, the jurisdiction of the Court extends over *all* his property, including lands held without payment of revenue, and shares in revenue-paying lands, held in common tenancy with other proprietors who are not disqualified. The Court of Wards will therefore take charge of all such property.

4. Nothing in the Act affects any of the provisions of Act XXXIV of 1858, or the jurisdiction, as respects infants, of any High Court of Judicature.

5. Part IV of the Act contains the provisions under which a Collector should act when he has reason to believe that any property should be taken charge of by the Court of Wards under section 7.

6. Section 2 of the Act repeals such sections of Act XXXV of 1858, and of Act XL of 1858, as provided that the Civil Courts might, under certain circumstances, direct the Collector to take charge of an estate; and in lieu of them, section 10 of the Act empowers the Civil Court in any of the following cases to apply to the Court of Wards to take charge of the person and property of minors or disqualified proprietors whose property consists in whole or in part of land or any interest on land;

(*a*)—Whenever the Civil Court thinks it necessary, under section 9 of Act XL of 1858, to make provision for the charge of the person and property of a minor;

(*b*)—Whenever the Civil Court recalls any certificate under section 21 of the said Act;

(*c*)—Whenever a person has been adjudged, under Act XXXV of 1858, to be of unsound mind and incapable of managing his affairs.

On receipt of such application from the Civil Court, it is at the discretion of the Court of Wards to take charge of such person or property, or to refuse to do so.

7. Under clause 2 of section 15 of the Act, the Court of Wards, with the sanction of the Lieutenant-Governor, has delegated to Collectors and Deputy Commissioners of districts the power of receiving from the Civil Courts, for transmission to the Commissioners and to the Board, any such applications referring to the property or person of any minor or disqualified proprietor, who is resident, or any part of whose property is situated, within their respective districts.

8. Immediately on receipt of such an application, the Collector should ascertain by any available means what is the extent and character of the property in question, and its financial position as regards income, debts, &c.; and should submit the application of the Civil Court to the Commissioner of the division with his report.

9. If, on such summary enquiry as the Collector can make, it should appear that there is a fair reasonable probability of the property being managed with success, and extricated from any liabilities to which it may be subject, the Commissioner should recommend to the Board that the Court of Wards accept charge of the property; but if the property is so embarrassed that its extrication within a reasonable time seems hopeless, it will be useless to accept the charge.

10. It is frequently found that the parties interested manœuvre to get a property placed in charge of the Court when heavy litigation is pending, or is required in the interests of the estate, for the sake of obtaining the assistance of the Court of Wards and Legal Remembrancer, in the conduct of such litigation; and in such cases it is often found that there are no available funds from which such litigation can be conducted. Commissioners and Collectors should be careful not to allow the Court of Wards to take charge of such properties in ignorance of the real state of affairs; to give up charge of a property as being hopeless, after once the Court has undertaken the charge of it and interfered in its management, is more difficult and more invidious than to decline in the first instance to undertake its management.

11. Section 11 of the Act in the following terms enables the Court of Wards to retain charge of the persons and properties of proprietors of whom it has held charge, under section 7, but over which its jurisdiction under that section has ceased:

"And in case any of the proprietors who have ceased to be subject to the jurisdiction of the Court of Wards so consent, the Court of Wards may retain or resume the charge of the properties of such proprietors, or any part thereof, so long as the property of any of the disqualified proprietors remains in charge of the Court of Wards."

12. In correspondence regarding wards' properties, it should be always distinctly stated under which section of the law the Court holds charge of the property.

SECTION II.—MANAGEMENT OF PROPERTIES WHICH ARE SITUATED IN MORE THAN ONE DISTRICT OR DIVISION.

(*Section* 70, *Clause* (*a*), *Court of Wards' Act, IX* (*B.C.*) *of* 1879.)

1. The terms 'managing Commissioner' and 'managing Collector,' respectively, mean in these rules the Commissioner and Collector through whom, with respect to any particular lands or estate, or with respect to the person of the ward, the Court will ordinarily exercise all or any powers conferred on it, or who will exercise the powers delegated to Commissioners and Collectors under section 15 of the Court of Wards' Act, 1879, unless otherwise specially stated, and who will exercise the powers conferred on the Commissioner and the Collector by that Act.

2. When the estate or lands of a ward are situated within one district only, the Collector of that district shall be the managing Collector, both as regards the property and person of the ward.

3. When the estate or lands of the ward are situated within more than one district, but in the same division, the Commissioner of such division shall determine which of the Collectors shall be the managing Collector both as regards the person and

property of the ward, provided that with the approval of the Board of Revenue he may appoint each Collector to be the managing Collector as regards the property and lands of the ward situated in his district.

4. If the estate or lands of the ward are situated in different divisions, the Court will appoint one of the Commissioners of such divisions and one of the Collectors in the division of that Commissioner to be the managing Commissioner and managing Collector, both as respects the person and property of the ward; or if it sees fit, the Court may appoint each Commissioner and each Collector within whose jurisdiction any part of the property lies to be the managing Commissioner and managing Collector so far as regards that portion of the property.

5. Provided that the powers of the Collector under section 57 shall be exercised by whatever Collector lawfully passed the order that may have been disobeyed, and the Commissioner who will hear the appeal shall be the Commissioner to whom the Collector passing the order appealed against is ordinarily subordinate.

SECTION III.—ESTABLISHMENTS.

1. All establishments, whether charged to a particular estate or to general fund (section 17 of Act IX (B.C.) of 1879, as amended by section 3 of Act III (B.C.) of 1881), will, so far as regards the scale of remuneration and the number of officers and servants to be entertained, require the sanction of the Board.

2. Commissioners and Collectors may at their discretion entertain such establishments as are necessary in anticipation of sanction.

3. Appointments to posts on duly sanctioned establishments shall ordinarily be made as follows:—

(*a*)—To posts of which the remuneration, including commission as estimated, is not above Rs. 10 a month, by managers;

above Rs. 10 and not above Rs. 50,* by Collectors;

above Rs. 50* and not above Rs. 200,* by Commissioners;

above Rs. 200, by the Board;†

(*b*)—The Board, Commissioners, and Collectors will respectively appoint to all posts which are immediately attached to their own respective offices, provided that the remuneration is not above the maximum to which they are authorized to appoint under clause (*a*);

* When the officer is under Government and pays a portion of his salary to Government towards his pension and leave allowances, the amounts here given will represent his gross and not his net salary.

† Under Government order No. 2764, dated 25th July 1871, the Board will report the very important appointments for the approval of Government.

(*c*)—The Board, Commissioners, and Collectors, respectively, may specially reserve to themselves the appointment to any post to which a subordinate authority is generally authorized to appoint under clause (*a*).

4. No gazetted officers, of whatever rank, are to be appointed managers of estates without the sanction of Government previously obtained. There is no objection, however, to a Collector's making *ad interim* arrangements for the charge of an estate, or to the appointment of Government officers actually on the spot to take charge of such estates pending permanent arrangements.

As a rule, except for very large estates, endeavour should be made to employ men who are not in the Government service, and in any case the selection of gazetted officers must be left to Government, who alone know what officers can be spared. Commissioners will, however, continue to submit as usual to the Board such recommendations as may appear proper in each case. The above restriction to the employment of gazetted officers does not extend to ministerial officers or other officers not gazetted.

5. Every manager of an estate and every guardian of a ward, previous to the receipt of his commission, shall give security for the due performance of his duty, and shall execute an agreement with the Collector for the time being in the forms of appendices A and B, respectively, provided that with the assent of the Board such security may be dispensed with; provided also that no security shall be required from a manager or guardian if he be the testamentary guardian.

6. Agreements or other instruments executed by employés under the Court of Wards for the due discharge of their duties do not come under article 12(*b*), schedule II of the Indian Stamp Act, 1879, which exempts from stamp duty instruments, under this head, executed by officers of Government, or their sureties.

7. The securities of managers must be very carefully tested. No security which is not of readily marketable value should be accepted. In a recent case a joint share in a masonry building held with other members of the manager's family was found to have been accepted. The intrinsic value of the property pledged may have covered the amount of the security, but no outsider would purchase such a property. The securities of all managers should be carefully scrutinised with reference to these remarks.

8. Collectors should also see that proper security is taken by the managers themselves from those of their subordinates who have to deal with money. Theoretically the Court of Wards looks only to the manager, but it is very desirable to see that the manager also takes reasonable care to secure himself.

9. When the manager is an officer drawing a salary of above Rs. 200 a month, who has been appointed by the Board, the Commissioner and the Collector, respectively, may at their discretion and by a general order authorize the manager to appoint to any post on an establishment under his own immediate control, to which the Commissioner and the Collector respectively are authorized to appoint under clause (*a*), rule 3.

10. Every Collector in reporting to the Commissioner a vacancy in a post to which the Commissioner is authorized to appoint, and every Commissioner in reporting to the Board a vacancy in a post to which he is not authorized to appoint, shall ordinarily submit the names of one or more persons whom he considers qualified to fill the post, with the grounds of his opinion. Such nominations will be duly considered with the claims of other candidates.

11. Every officer other than a manager shall, in the case of misconduct, be liable—

(*a*) to a fine not exceeding one month's pay and allowances;

(*b*) to suspension for a period not exceeding six months;

(*c*) to dismissal.

Fine and suspension to the above extent may be inflicted by the Collector, or in the case of an officer who is attached to the office of the Board or the Commissioner, by those authorities respectively; but no officer shall be dismissed by the order of any authority inferior to that by which he was appointed to the post.

12. Commissioners and Collectors, respectively, may, as in rule 9, authorize managers who have been appointed by the Board and who draw above Rs. 200 a month to fine, suspend, or dismiss their employés.

13. Under clause 2 of section 15 of the Act, the Court of Wards, with the sanction of the Lieutenant-Governor, has delegated—

(*a*) to Collectors the power, under section 47 of the Act, to order any past or present manager or guardian, or past or present officer subordinate to a manager or guardian, to deliver up his accounts or any property which may be in his possession within such time as may be fixed by them;

(*b*) to Commissioners the power, under section 58 of Act IX (B.C.) of 1879 as amended by section 8, Act III (B.C.) of 1881 to punish any person who refuses to comply with an order made under section 47 with simple imprisonment and attachment of his property, until the order is complied with.

14. Managers who were previously in the service of Government will draw the same travelling allowance as they would have

been entitled to in their regular appointments under Government, unless a special rate is granted at the time of their appointment under the Court of Wards. Other managers will draw such travelling allowance as may be specially sanctioned by the Commissioner, but such allowance must be within the limits of the scheme of management referred to in rule 3, section V.

15. In order to secure uniformity in the payment of travelling and halting allowance to officers, clerks, and others employed by managers, the allowances should in future be granted on the scale laid down in rules 11 and 13, section VIII, chapter II, volume I, Board's rules. In cases where the salary of the officers is too small, and the allowance in consequence is inadequate, the rate should be calculated on the scale of Rs. 20 per mensem, care being taken that officers on small salaries are not unnecessarily deputed. As an alternative measure, actual conveyance charges and subsistence allowance, according to circumstances, may be granted in lieu of the allowances laid down above, on a certificate signed by the manager being produced in support of such charges.

16. Under section 17 of Act IX (B.C.) of 1879 as amended by Act III (B.C.) of 1881, employés in Government offices whose duties have been confined solely to wards' and attached estates will be admitted to gratuities and pensions according to the rules which apply to Government employés generally.

17. The charge will be met from the general rate (*see* section IV) which is to be so adjusted each year as to cover all gratuities and pensions chargeable upon the fund in the coming year.

18. Recommendations for gratuities and pensions should be made to the Board.

SECTION IV.—RATES LEVIABLE ON WARDS' OR OTHER PROPERTIES MANAGED BY THE REVENUE AUTHORITIES.

1. To meet the cost of postage, stationery, furniture, and the pay, travelling allowances, pensions, and gratuities of the establishments employed in Government offices, which are chargeable each year, a contract rate is levied upon the current demand of rent (excluding cesses and interest on rent) of every estate the property of a private individual which is under the charge of the Court of Wards, or which is attached, or managed directly by the Collector under any law or orders, except estates managed direct on account of the recusancy of the proprietors and estates of which the Collector is appointed a Receiver by the Civil Court under section 504 of the Civil Procedure Code, Act X of 1877. The rate is not payable on the malikana of estates, whether under the Court of Wards or otherwise, which are managed direct on account of the recusancy of the proprietors.

2. If any such estate is under the Collector's management for a portion of the year only, the rate must be levied only upon the demand which is due during the Collector's management.

3. The rate (which is to be so adjusted* by the Board of Revenue, as to cover the disbursements and leave only a small margin) is to be graduated as follows :—

* Government order No. 1291, dated 25th May 1880.

From estates of which the rent-roll does not exceed Rs. 1,000; ten rates.

From estates of which the rent-roll exceeds Rs. 1,000 and does not exceed Rs. 5,000; upon Rs. 1,000, ten rates, and upon the remainder, four rates.

From estates of which the rent-roll exceeds Rs. 5,000, but does not exceed Rs. 20,000; upon Rs. 5,000, as above, and upon the remainder, two rates.

Upon estates of which the rent-roll exceeds Rs. 20,000; upon Rs. 20,000, as above, and upon the rest, a single rate.

4. For the present, and until further orders, the single rate is to be seven annas in every hundred rupees.

5. The rate thus levied is to be credited in the cash account of each district in a lump sum, before the close of each year, as the rate for the general management of wards' and attached estates. The receipts of the rate are shewn in the accounts under a separate head of the provincial revenues. The expenditure is similarly shewn as provincial disbursements.

6. Whenever a property consists of mehals in more than one district, the management of which is carried on by the Collector of the district in which the lands are situated, the rate must be levied separately by each Collector for the portion of the estate situated in his district; and the sum thus levied must be shown under the appropriate heading in the prescribed return No. XXXI made to the managing Collector.

7. In the explanation sheet attached to the Return No. XXXI a statement will be given according to a prescribed form, showing the annual payments by each estate in each district on account of the rate.

8. An annual return in the form No. XXXII, page 300, vol. I, Board's Rules, will be submitted by each Collector in duplicate showing the receipts and disbursements of this rate. The Collector's return will be due in the Commissioner's office on the 1st May, and in the Board's office on the 15th May. An annual return in the form No. XXXIIA, page 300, vol. I, Board's Rules, will also be submitted by each Commissioner to the Board, showing the disbursements of this rate on account of his office

The Commissioner's return will also be due in the Board's office on the 15th May.

9. The rate is intended to provide only for average and usual establishments. If, under any special circumstances, it is necessary to employ, in a Government office, an extraordinary establishment for the management of any estate, such an establishment may with the special sanction of the Board be retained, and the cost charged directly to the estate.

10. All correspondence on account of estates from which the rate is levied must be paid for by service labels. Supplies of service labels are to be purchased by each officer in sufficient quantities at one time to last for about three months, and charged for in the contingent bill described in rule 13. No separate account is to be kept of the labels used for each estate. Commissioners and Collectors must make arrangements for the careful custody and honest use of the labels.

11. Covers stamped with service labels should be superscribed "On Her Majesty's Service" under the full signature and official designation of the Government official who sends the cover, or of the head clerk, or of other responsible officer to whom the duty of despatching is confided.

12. Supplies of stationery can be obtained from the office of the Superintendent of Stationery at a charge of 10 per cent. above the cost of the articles required. Commissioners and Collectors should submit to that officer a separate indent on account of the stationery required in the wards' department of their offices and the same procedure will be followed in the wards' department of the Board's office.

It will then remain with the Superintendent of Stationery to communicate to the Accountant-Gengal, Bengal, the charges incurred on account of each officer, and the Accountant-General will include these charges in the annual statement sent by him to the Board for adjustment against the rate.

13. Separate establishment and contingent bills must be submitted on account of all charges against the rate. Collectors' and Commissioners' establishment bills and Commissioners' contingent bills will be sent to the Accountant-General, Bengal, direct, and Collectors' contingent bills will be forwarded to Commissioners, for countersignature and submission to the Accountant-General. These bills will be drawn out in the printed form obtainable from the Superintendent of Stationery.

14. Commissioners must be very careful in seeing that charges not debitable to the rate are excluded from contingent bills submitted for their countersignature. The charges included in establishment bills will be audited in the office of the Accountant-General with reference to the detailed scale of establishments sanctioned by the Board.

15. Applications for establishments or increases to establishments chargeable to the rate must be made in the form given in rule 4, section X, chapter II, volume I, Board's rules. If the application is made by a Collector, he must submit it through the Commissioner, giving at the same time an estimate of the receipts of the rate, during the year, from each estate in the district. If the application is for an increase to a Commissioner's establishment, it must be accompanied by a similar estimate of the receipts of the rate in the division, and by a statement of the charges already sanctioned in the division against it. At the same time a statement of work, as required by rule 5, section X, chapter II, should be submitted. The orders of the Board, sanctioning the application, will be communicated to the Accountant-General, Bengal.

16. It must, however, be clearly understood that the amount of the rate that is raised in any given division or district has no absolute connection with the scale of the local establishments, and will never be admitted as an argument for an increase to the local establishments, unless it can be shown that such increase is otherwise necessary. The income of, and expenditure from, the rate are adjusted for the whole province,—not by divisions or by districts.

17. On application the Board will be prepared to sanction fixed permanent advances from the rate to meet contingent expenses in Collectors' and Commissioners' offices.

18. To defray part of the expense of treasury establishments an additional rate of four annas per cent. on the current demand of rent (excluding cesses and interest on rent) of each class of estate mentioned in rule 1, is levied. The proceeds of this rate are at the absolute disposal of the Government and will be credited with the receipts of the rate for the general management of wards' and attached estates referred to in rule 5, but Collectors should pay it into the treasury under the separate designation of "four annas rate," and thus keep a note of the sums levied under the two different rates so as to be able to report the amount, if it is necessary to trace out the receipts under each rate. The rules 2, 6 and 7 apply to this rate.

Government order No. 814T, dated 10th November 1879.

SECTION V.—REPORTS TO BE SUBMITTED.

(*Section* 70, *Clause* (*b*), *Court of Wards' Act IX (B.C.) of* 1879.)

1. When an estate is brought under the charge of the Court of Wards, the Collector shall, as soon after such order has been passed as conveniently may be, submit to the Commissioner a report containing all information requisite to explain how he proposes to manage the immovable and movable property, to provide for the maintenance of the ward and his family and for

their education, the establishments that should be entertained, the debts due to and by the ward's property and the measures suggested for their liquidation. The report should be accompained by a scheme of estimated assets and expenditure as required by rule 3. This report shall be forwarded by the Commissioner with his recommendations for the orders of the Board of Revenue.

2. Commissioners should discourage the practice which sometimes prevails of submitting these reports piecemeal: it is much more convenient to have a single comprehensive report which can be referred to subsequently for information and guidance. Generally the report may be submitted complete in all respects except as to the liabilities and financial position of the estate, which it takes some time to ascertain.

3. With the report which the Collector is required by rule 1, to submit as soon as possible after an estate is taken under the charge of the Court, he shall submit a scheme showing the estimated available annual assets of the estate, and the details of the proposed regular expenditure.

4. The scheme should be arranged as far as possible in accordance with the heads of expenditure as shown in the account (table VI of return No. XXXI), which embrace regularly recurring expenditure, the headings being amplified, sub-divided, and explained as may be necessary.

5. Appendices C, D, E, and F shew the financial position and prospects of a ward's property in a very convenient form, and should be adopted with any such modifications as may be required in each particular case.

6. For every estate in which the collections are in considerable arrear, the manager will submit a monthly report of collections and outstandings in a form, with the following headings:—

1.—Name of estate.

2.—Balance of previous year.

3.—Current demand up to end of the month under report.

4.—Total of columns 2 and 3.

5.—Total collections during the year up to the close of the preceding month.

6.—Total remissions sanctioned during the year up to the end of the preceding month.

7.—Collections during the month of report.

8.—Total of columns 5, 6, and 7.

9.—Balance actually due and not collected at the close of the month of report.

10.—Remarks.

Collectors must satisfy themselves personally that care is being taken to realize the dues of the estates, and to manage them

efficiently. This return may be dispensed with at the Collector's discretion for estates in which collections are regular and not heavily in arrears, the Collector's supervision being exercised by means of the quarterly return No. XXIF, page 299, volume I, Board's rules.

7. The quarterly return No. XXIF should be submitted by the manager to the Collector on or before the 10th of July, October, January, and April.

Both in this return and in the monthly return above mentioned the explanations of arrears which have been outstanding for some time should be directed to shewing what has been done by the manager towards the realization of the arrears *during the period to which the statement refers.*

8. The Collector on receipt of such returns shall forward them to the Commissioner so as to reach him by the 20th of each month as above. These returns will be examined and reviewed in the Commissioner's office, but will not be forwarded to the Board unless especially called for.

9. Commissioners may sanction the remission and writing off the accounts of all arrears of rent or other debts whether covered by decrees or not, which are barred by limitation or are otherwise irrecoverable. A statement of such remissions with a brief explanation should accompany the annual return No. XXXI.

10. On or before the 1st May in each year, or if the time is especially extended by the Commissioner, not later than the 1st June, the manager will submit an annual return for each ward's property in the form No. XXXI, page 300, volume I, Board's rules.

11. This return will, after due examination in the Collector's office, be submitted by that officer to the Commissioner, and, after similar examination and review by the Commissioner, to the Board. It will be due in the Commissioner's office on the 10th June, and in the Board's office on the 1st July.

12. In case a property be under management for only a portion of the year, the manager should in the return exhibit only that portion of the demand, whether of revenue, rent, or cesses, which appertains to the period of management.

13. The return of each ward's property is to be treated by the Commissioner as a separate case, a separate resolution being passed on it. It should be forwarded separately to the Board; all correspondence regarding each ward's property being kept separate.

14. With the return referred to in rule 10, the manager will submit an annual report on the management of each ward's property in the form of a connected narrative.

15. The Collector's report should contain information on the following points. In the first report of any property the information should be given in full; but in subsequent reports it will be sufficient to refer specifically to such paragraphs of the first or any previous report relating to each of the points as are still applicable, and to describe only such changes and other events as have taken place during the year under report.

(*a*)—For each ward's property it should be shown at what date, under what circumstances, and under what provision of law it came under Government care, with the names and ages of the wards.

(*b*)—The situation and area (if possible) of each item of landed property should be stated, and a brief account given of the natural features and products.

(*c*)—The character of the estates and tenures making up the property should be explained, and it should be shown how much is held direct from Government, how much under perpetual leases (as patnis or the like), how much under temporary lease, how much as rent-free holding.

(*d*)—The nature and *personnel* of the managing agency should then be stated, and its efficiency or the reverse noticed.

(*e*)—The general features of the management should be described, and it should be shown what portion of the property is let in perpetual lease, what portion in temporary lease, and what portion is managed khas.

(*f*)—The financial results should, for completeness sake, be briefly summarised, and the position of the property, in regard to liabilities be noticed.

(*g*)—Any improvements in the landed property made by the management should then be noticed. In this connection anything done for the encouragement of education, or in the way of establishing dispensaries, should not be forgotten.

(*h*)—The condition of the tenantry and the relations between landlord and tenant, as illustrated by the management, should then be fully discussed.

(*i*)—Any extension of cultivation, any improvements of agriculture, the introduction of new crops, or change in the proportions of old staples cultivated, should not be overlooked.

(*k*)—Finally, the arrangements made for the support, care, and (in case of minors) the education of the wards, should be stated, and their well-being or otherwise, physical, intellectual, and moral, briefly noticed.

In some cases it may not be possible to give information on some of the heads while other estates may afford materials for additions to the list of topics given above. Such additions will doubtless suggest themselves to Collectors and Commissioners.

16. The Commissioner will review the wards' administration of each district in his division. It will not be enough that he should forward the district reports with a mere covering memorandum. He will review fully in a separate section in his report the personal education and progress of each of the male minors in his division, stating under whose care each ward is placed; the arrangements made for his education; when and by whom his progress and acquirements were last tested and with what result; and how his acquirements stand as compared with the average of boys of his age who are educated at zillah schools.

17. The figures in the district narratives must coincide with those in return No. XXXI. A little care taken in preparing the return will often save repeated references from the Board's office, and confusion in preparing the wards' report for Government.

18. In submitting his report the Commissioner will record his opinion, in the form prescribed by rules 14, 15, and 16, section VI, chapter XIII, volume I, Board's rules, of the qualifications and conduct of managers, and the control exercised by Collectors over the management of estates in the districts of his division.

19. The Collector's report will be due in the Commissioner's office on the 10th June, and the Commissioner's report will be due in the Board's office on the 1st July.

SECTION VI.—BUDGET ESTIMATES, EXPENDITURE, AND ACCOUNTS.

(Section 70, Clause (c), Court of Wards' Act IX (B.C.) of 1879.)

1. The budget estimate of each property for each year will be submitted by the manager to the Collector in triplicate in the form given in appendix G, and will show the estimated expenditure separately under sections 48 and 50 of Act IX (B.C.) of 1879 as amended by sections 5 and 6 of Act III (B.C.) of 1881. It will be due in the Collector's office on the 15th January in each year for the succeeding financial year. The Collector will submit the estimate in duplicate to the Commissioner not later than the 1st February; and the Commissioner will forward one copy to the Board not later than the 1st March. Care should be taken that budget estimates are not delayed beyond the dates mentioned, as under these rules they will become the basis for the sanction of all ordinary expenditure in an estate.

2. The entries of disbursement in the estimate under heads which are covered by the sanctioned scheme mentioned in section V, rule 3, should be supported by a reference to that scheme. The

sanction of the Court of Wards to this scheme will be sufficient authority for the expenditure, year by year, of the fixed amounts shown therein under each head, and for the disbursement of the fluctuating allowances (such as commission, travelling allowance, &c.) at the rates therein mentioned. Any entry in the budget estimate being in excess of the amount sanctioned in the scheme, and any entry of a fluctuating allowance which differs considerably from the amount entered under that head in the estimate of the preceding year, should be briefly explained. The Board will then either give a sanction for the disbursement, or call for such further details as may be required before sanctioning.

3. The headings of disbursement which will ordinarily be covered by the scheme are shown below :—

Headings covered by the scheme.

VI.—Government Revenue.
VII.—Rent to superior landlords.
VIII.—Payment of cesses.
IX.—Management of property—
1 Salary of manager;
2 Establishment, travelling allowance, and commission of manager;
6 Contingencies.
X.—Law expenses.
1 Salary of Agent's and Government Pleader's Clerk;
3 Other expenses.
XI.—Maintenance of proprietor—
1 Salary of guardian;
2 Allowances to proprietor and family;
3 Social ceremonies;
4 Religious ceremonies;
5 Doctor's fees and medicines;
6 Other expenses;
XII.—Education.
XIII.—Miscellaneous—
1 District post assessment;
2 Municipal taxes;
4 Schools;
5 Dispensaries;
6 Charities, including donations.
12 Petty expenses not detailed above.
XIV.—1, 2, 3 and 4 Government office establishment, stationery, and postage.
5 Four annas rate to defray part of the expense of treasury establishments.

Headings not covered by the scheme.

IX.—3 Survey, settlement, measurement, and butwarrah expenses;
4 Construction and repairs of cutcherry buildings.
5 Special establishments.
X.—Law expenses.
2 Legal Remembrancer's fees.
XIII.—Miscellaneous—
3 Deposits repaid;
7 Maintenance in efficient condition of buildings belonging to the estate, and other immovable property.
8 Improvement of land and property and benefit of ward.
XV.—Debts paid—
1 Interest on principal debt;
2 Principal debt.
XVI.—Investments.

4. Under the heads IX-6, X-3, XI-3, 4, 5 and 6, and XIII-12 it will be well to obtain sanction in the scheme to such fixed sums as may be estimated to cover the ordinary requirements of the year; the expenditure within the fixed sum will thus be left to the discretion of the Commissioner, and each Commissioner should give such instructions as he may think fit for regulating the disbursements on the different contingent items included under these heads, authorising Collectors and managers respectively to incur expenditure on such items as he thinks fit without further previous sanction; and defining and limiting their respective authority in that respect. Should the sum entered under any of these heads in the budget estimate be in excess of the fixed sum sanctioned, the excess should be explained, and will be dealt with under the last sentence of rule 2 above.

5. The sanction for disbursement of expenditure under heads which are not covered by the scheme will be regulated as follows:—

X.—(2.)—Disbursement will be made on the Legal Remembrancer's bill; no further sanction required.

XIII.—(3.)—No previous sanction required.

XV.—(1 and 2.)—No previous sanction required to disbursement item by item.

All other items of expenditure under heads which are not covered by the scheme, but are included in the budget, may, after the budget has been passed by the Board, be incurred under the sanction of the Commissioner.

6. Commissioners are authorized to sanction exceptional items of expenditure not falling within any of the prescribed heads of the budget estimate, provided that the expenditure does not exceed Rs. 200 on any one item; and provided also that the expenditure can be met from general savings in the budget. In all other cases the previous sanction of the Board must be obtained before disbursement.

7. Every manager shall submit, by the 15th of each month, monthly account current, with vouchers of his receipts and disbursements, to the managing Collector in the form given in appendix H, also monthly abstracts of receipts, disbursements, and cash balances. He shall also submit copy of the entries of the month in his register of permanent advance.

8. The Collector, or with the sanction of the Commissioner, any Deputy Collector, shall audit these accounts, and especially satisfy himself—

(*a*)—That the expenditure is properly vouched for, and that it has been incurred under proper sanction, and is free from objection.

(*b*)—That the opening balance and closing balance are correctly shown and tallies with that shown in the personal ledgers in the treasury (all discrepancies being reconciled before the accounts and abstract are passed).

(*c*)—That more money than is necessary is not left in the hands of the manager.

(*d*)—That the manager has applied the funds in the manner directed in sections 48, 49 and 50 of Act IX (B.C.) of 1879 as amended by sections 5 and 6 of Act III (B.C.) of 1881.

9. The monthly accounts shall show all actual cash transactions, excluding sums sanctioned but not actually expended within the month, and including all sums expended in anticipation of sanction.

10. With the sanction of the Board the Commissioner may assign the duty of auditing the accounts of managers as above to any other person than the Collector or a Deputy Collector.

11. In addition to the ordinary audit by the Collector or other person as above, the Board or the Commissioner may make such special arrangements for the periodical further audit of accounts as may seem requisite.

12. Large sums of money are frequently shown in table VI of return No. XXXI under the head "Suspense Account." This entry has apparently been made in consequence of the particulars not having been known in time to the office preparing the return. To obviate the necessity for resorting to this practice in future, all managers should keep their accounts for March open for a period not exceeding one month. This arrangement will, it is believed, allow mofussil agents ample time to send in all necessary information.

The delay of one month thus authorized will not, however, warrant any further delay in the submission of the accounts beyond that period.

SECTION VII.—MANAGEMENT OF LANDED PROPERTY AND PROCEDURE OF MANAGERS.

1. When taking charge of properties in behalf of the Court of Wards Collectors must always ascertain with special care the ages and birthdays of the proprietors, and must record and report,

through the Commissioner, for the Board's information, the evidence on which their conclusions have been based.

2. As soon as the Court of Wards takes charge of a share in an undivided joint estate, the Collector should at once take steps to open a separate account for such share, in accordance with section 10 or 11 of Act XI of 1859, or section 70 of Act VII (B.C.) of 1876.

3. If any arrear of revenue be due from an estate of which it is proposed that the Court of Wards shall take charge, a report of the circumstance must be specially made through the Commissioner to the Board of Revenue, before the estate is brought under the Court; and if the estate be the sole property of a minor or two or more minors, having descended to them by the regular course of inheritance, or by virtue of the will of the deceased owner, the report must, with reference to section 24 of Act IX (B.C.) of 1879, state what portion of the arrear has accrued before, and what portion has accrued after, the date on which the minor or minors succeeded to the property.

4. The following circular order of the Board No. 6 of May 1881, regarding the process of recovery of arrears of revenue due from estates of which a joint and undivided share is the property of a minor or other disqualified proprietor under the Court of Wards, is reproduced for general information :—

The Board have observed that there is considerable confusion and uncertainty regarding the process of recovery of arrears of revenue due from estates of which a joint and undivided share is the property of a minor or other disqualified proprietor under the Court of Wards, and that different officers take different views of the law on the subject. The following instructions are accordingly issued, after consultation with the Law Officers of Government, and with the approval of the Lieutenant-Governor.

I. The first portion of section 17, Act XI of 1859, has been repealed by section 2, Act III (B.C.) of 1881, and the exemption from the sale for arrears of revenue, which the law affords to proprietors under the charge of the Court of Wards, is now contained in section 23 of the Court of Wards' Act, 1879, as amended by section 4, Act III (B.C.) of 1881. The subjects to which the exemption extends are properties falling under either of the following categories :—

(1) every estate;

(2) subject to the provisions of section 14 of Act XI of 1859, every part or share of an estate for which a separate account has been opened under section 10 or 11 of Act XI of 1859, or under section 70 of Act VII (B.C.) of 1876.

These sections, therefore, do not exempt from sale for arrears of revenue, an estate in which a minor or disqualified proprietor under the Court of Wards has a joint undivided share only. It will be observed also, that even to the share for which a separate account has been opened, a limited protection only is given. Such a share is exempt from sale subject to the provisions of section 14 of Act XI of 1859, *i.e.*, if the arrears cannot be otherwise realized, the entire estate may be sold, including the separated share under the charge of the Court.

The interpretation clause of Act VII (B.C.) of 1868, which applies to Act XI of 1859.* defines an estate to be "any land or share in land subject to the payment to Government of an annual sum in respect of which the name of a proprietor is entered on the register, known as the general register of all revenue-paying estates." A joint undivided share is not "a share in land subject to the payment to Government of an annual sum," &c., and an estate in which the Court of Wards manages only a joint undivided share is not, therefore, an estate under the management of the Court. It follows that such a share, or an estate which contains such a share, does not come under the protection afforded by clause I, section 23, Act IX (B.C.) of 1879, as amended by section 4, Act III (B.C.) of 1881.

* The first part of section 17, Act XI of 1859, has been replaced by clause 1, section 23, Act IX (B.C.) of 1879, as amended by Act III (B.C.) of 1881.

II. There is no other law under which wards' estates are protected from sale for arrears of revenue, and consequently no estate in which a minor or other disqualified proprietor under the Court of Wards holds a joint and undivided share is exempted from sale.

III. It will be observed that section 23 of Act IX (B.C.) of 1879, as amended, exempts from sale even the protected estates, shares, and parts of estates only "for arrears of Government revenue which have accrued whilst such estate, share or part has been under charge of the Court."

If such arrears of revenue accrue on such an estate, share or part which is not exempted from sale, the proper course will be for the Collector to advertise the estate, share or part, for sale in the usual way. But he should allow every facility to the manager on behalf of the Court of Wards to pay up the whole arrear that has fallen due. The manager on payment of the whole arrear will, of course, be entitled to bring a contribution suit against the co-sharers of the minor or other disqualified proprietor for the amount of arrear of revenue with costs that he has paid on their account.

IV. The Collector will in no case attempt to enforce recovery of the arrear from the co-sharer by the certificate procedure. The certificate procedure should only be used to enforce payment of a balance not covered by sale.

V. The Board take this opportunity of again drawing the attention of all Collectors and managers of estates to the importance of opening separate accounts under the provisions of Act XI of 1859, or of section 70, Act VII (B.C.) of 1876, for all shares held by the Court of Wards, and thus obtaining the protection which the law affords to separated shares. If separation is opposed by the other proprietors it will be a matter for consideration whether it will not be better to let the ward's share go to sale than to continue to hold it unprotected. But this course should not be adopted without the approval of the Board, previously obtained.

5. Collectors and managers are warned of the heavy responsibility which the exemption from sale (under clause 1, section 23 of Act IX (B.C.) of 1879 as amended by section 4, Act III (B.C.) of 1881) imposes on them in respect of any arrears of revenue which they allow to accrue while the estate is under the charge of the Court by applying the proceeds of the property to any purposes other than those specified in class I of section 48 of Act IX (B.C.) of 1879 as amended by section 5 of Act III (B.C.) of 1881 before paying the instalments of Government revenue, and of all cesses and other public demands due from the property. If, any estate, share, or part is sold for any cause, other than for an arrear of revenue, by order of the Court of Wards, or of a competent court, the arrear of revenue due from such estate, share, or part, must first be

deducted from the proceeds of the sale as required by section 23 of the Act.

6. Under clause 2 of section 23 of the Act, the Collector may attach any estate, share or part from which an arrear of revenue is due at the time such estate, &c. ceases to be under the management of the Court of Wards, and may manage it as he thinks fit until the arrear of revenue due at the date of attachment or which may fall due during the period of attachment, is recovered.

7. Under section 23 A, introduced in Act IX (B.C.) of 1879 by section 4 of Act III (B.C.) of 1881, any estate, share, or part of an estate on which an arrear of revenue has accrued while under the charge of the Court may at any time be sold if the Court has certified in writing that the interests of the ward requires that such estate, share or part be so sold, and has stated in such writing the reasons upon which it has arrived at such conclusion.

8. It will be observed that the exemption in section 23 of the Act extends only to sale during the period of management. The law does not prohibit the realization by sale, after release of the estate, of arrears which have accrued before the date on which the disqualified proprietor or proprietors succeeded to it; nor, in the case of an estate, being the property of any disqualified proprietor other than a minor, before the date on which it was brought under the management of the Court.

9. Under section 58A introduced in Act IX (B.C.) of 1879 by section 9 of Act III (B.C.) of 1881, a farmer of the landed property of a ward is bound under a penalty to furnish accounts, &c., upon a notice served upon him to that effect at any time during the currency or within six months after the expiry of his lease.

10. Recent orders of Government direct the discouragement, as far as possible, of the farming of wards' as well as Government estates, and no such farm should be given without the previous sanction of the Board. The only circumstances under which a proposal to give a usufructuary mortgage, or the grant of a farm on payment of a bonus in connection with a ward's estate, can be entertained are when care has been taken to see that the interests of the ryots are completely protected, and that the mortgagee in possession, or farmer, is either bound down to collect only according to the jamabandi settled by the Collector or is debarred from enhancing rents save under conditions and circumstances to be determined beforehand. Looking, however, to the difficulties which must beset a settlement of this kind, local officers must bear in mind that it can be taken advantage of only in very exceptional cases. The policy should be to encourage direct management whenever possible, and under no circumstances should farms or zar-i-peshgi leases be given to enable the farmer or mortgagee to force against the wishes of the tenantry

the cultivation of indigo or any other crop through the influence he will obtain as farmer or mortgagee.

11. By Section 48 of the Court of Wards' Act, 1879, as amended by Section 5 of Act III (B.C.) of 1881, the moneys received by the managers of wards' estates may, after defraying the charges for the support of the ward, for management, for Government revenue, for rent, for debts, and other necessary expenses therein specified, be expended—

"on the improvement of the land and property of the ward, and the benefit of the ward and his property generally.

"Provided that the amount expended for such improvement and benefit in any one year shall not exceed ten per centum of the surplus which the accounts of the previous year may show to have been available after paying or making provision for the payment of all expenses incurred up to the end of such previous year, unless, in the opinion of the Court and of the Lieutenant-Governor, it is desirable, for the protection or in the interests of the ward or his property, to expend an amount exceeding such percentage."

12. Section 49 of the Act provides special rules for the disposal of the surplus proceeds of the estate of an adult female ward, or a major whose property remains under the charge of the Court with his own consent.

13. In deciding upon any improvements to be undertaken, the manager must act under the special direction of the Court of Wards in each case.

14. It must be distinctly understood that wards' estates are not to be made fields for experiments, nor is their surplus income to be applied to any purposes of which the results are uncertain. Managers, therefore, should not make use of their position to carry on merely experimental farming, but should act as an enlightened and prudent landowner would act in respect to his own property by utilizing the results of science and adopting any well-tested and clearly demonstrated improvement, either by works for adding to the permanent value of the estate, or by the adoption of improved methods of farming. When, therefore, any improvement in the method of cultivating or preparing any staple crop, or of rearing cattle, or in the construction of implements, has been proved to be successful, it may without objection be introduced to the people and popularized by means of its adoption on wards' estates, but it would obviously be unjustifiable to impose upon such estates the cost and risk of introducing agricultural improvements into the country. As a rule, no experiments should be attempted the success of which may not reasonably be expected. At the same time the Court of Wards will be careful to see that the surplus proceeds of wards' estates are not unnecessarily hoarded in any case in which (subject to the conditions above described) they can be more usefully employed in the improvement and development of the resources of the estate.

15. Any such surplus which is not required for improvements may, under section 50 of Act IX (B.C.) of 1879, either be applied to the purchase of landed property, or be invested in Government or other approved and guaranteed securities. In deciding how to dispose of any such surplus, the Court of Wards will be guided by no hard-and-fast rule. If an estate is already unwieldy, or if, for other reasons, investment in land is thought undesirable, the surplus profits should be invested in Government securities. If, on the other hand, an estate is not over large, it will often be permanently improved by buying in *patni* tenures settled at an unduly low rent, by buying out intercalated holdings of outsiders, or by securing neighbouring villages to get a better boundary line. Frequently, moreover, the purchase of fresh estates would be advantageous as improving the ward's social position and status. On this point the reasonable wishes of the family may be taken into account. If, however, no good investment in land offers, the cash balance must be invested in securities. In all cases it is desirable to leave a ward, on his attaining majority, a sufficiently large cash balance to relieve him of any temptation to press hardly upon his ryots or change the Court's system of management, and to enable him to meet, as other landlords do, untoward calamities of season and other exceptional demands, without being driven to borrow money, or to sell any part of his estate.

16. Investments in Government securities on account of wards' or trust estates are invariably to be made through the agency of the Comptroller-General, who will correspond and be in account with the Accountant-General, Bengal, only, who, in his return, will correspond and be in account with Collectors or other officers in charge of wards' or trust estates depositing securities with him. The securities will stand in the name of the Comptroller-General and will be kept in his custody. A commission of one-eighth per cent., in addition to any actual outlay on brokerage, will be charged by him to the estates concerned for the purchase and sale of securities, and a commission of one quarter per cent. for drawing and remitting the interest on any securities, these commissions being deducted from the payments next due to the estates concerned. The Comptroller-General will convert the securities into stock or book debts, and will, as soon as possible after the 1st of each successive January, publish in one abstract the amount of stock, on whatever account, then held by him. A separate account for the wards' and trust estates shown in the abstract will be prepared by the Accountant-General, Bengal, and published in the *Calcutta Gazette*.

17. In accordance with an opinion given by the Advocate-General, the Board direct that, whenever it may be deemed necessary to sell Government securities, the property of an estate under the charge of the Court of Wards, for the purpose of liquidating debts incurred by the ward's ancestors, a

certificate of administration under Act XXVII of 1860 shall be taken out by the Court of Wards, the necessary expenses being debited to the funds of the estate.

18. All conveyances relating to the sale of any property belonging to an estate managed by the Court of Wards should be executed by the manager: such documents should contain a recital that the sale is by direction of the Court of Wards and in evidence of this the Collector should also sign.

19. It is desirable that, as far as possible, all receipts and disbursements on account of wards' estates be made through the Government treasury, especially in districts where there are general managers or special managers with their head-quarters at the sudder station or at a sub-division. Patnidars, ijaradars, and all tenants paying considerable rents on wards' estates should be required to make their payments direct into the Government treasury if they can conveniently do so. It must be borne in mind, however, that it will always be optional with persons having payments to make to the managers of wards' estates to make such payments to the manager. Money so tendered cannot be refused. All tehsildars and gomashtas, who now make remittances to managers at the sudder station, or a sub-division, shall in future remit to the Government treasury direct.

20. Such payments should be made with chalans in triplicate. One copy of the chalan will be returned by the treasurer to the payer by way of receipt; one will be filed in the treasury and the last will be sent to the manager's office with a daily advice list of all payments and disbursements made on account of each estate. A personal ledger for each estate will be opened in the Account Department of the treasury, in which all receipts and disbursements on account of the property will be shown.

21. A notice should be posted up at the treasury, and should be made widely known, that the treasurer not being a ward's officer, his receipt is only valid as regards the amount received, and not as regards any detail which may be entered in the chalan; but if the payer first gets it initialed in the manager's office, it is valid both as regards amount and details. In this way any tenant who doubts whether his previous payments have been duly credited can bring matters to an issue by paying into the treasury on an initialed chalan.

22. To meet ordinary and contingent charges a permanent advance will be sanctioned by the Commissioner for each estate. The Commissioner will settle in each case the character of the charges to be met from the permanent advance, and the amount of the advance which is required for the estate.

23. When the manager's head-quarters are at the sudder station, or at a sub-division, disbursements on all other accounts will be made from the treasury by cheques signed by the manager.

Vouchers and orders to pay must be carefully endorsed as cancelled as soon as the cheque discharging them is filled up, and before it is signed.

24. At the close of each month the manager will give the treasury officer a consolidated receipt for all payments made by him during the month on cheques, which the treasury officer will then surrender to the manager cancelled.

25. On the 31st March of each year the manager will certify the amount of his cash balance, detailing his outstanding cheques, in order to explain any difference between the balance shown by his cash-book and that admitted by the treasury officer. The treasury officer will certify to the allotted balance in hand.

26. The manager will keep in his office a register of all sums spent from his permanent advance, and will submit a copy of this to the Collector for audit monthly, supported by vouchers, as directed in rule 7, section VI.

27. On the first of each month, or as soon after as possible, the manager will submit his establishment bill to the Collector for audit, and no money shall be drawn or disbursed on account of pay of establishment until this bill be passed.

28. On each quarterly return No. XXIF, the Collector should carefully consider whether the reasons given for not having taken compulsory proceedings against any tenants who are in arrears are sufficient. Substantial reasons should always be required for deferring such proceedings beyond the third quarter of the year against such ryots as have not paid up any portion of the rent of the year.

29. At the same time it must not be forgotten that the certificate procedure is not to be looked upon as the normal method of collecting the rent from wards' estates. The manager will in all cases be expected to show to the satisfaction of the Collector that he has done his best to realise the amount by ordinary means, and that defaulters have been duly warned before a notice of demand is filed against them before the Collector.

30. Action under Regulation VIII, 1819, should invariably be taken on the first opportunity against patnidars who are in arrears, unless the Collector's express sanction to withhold such proceedings is obtained, and interest at the full rate allowed by law must be exacted from all such tenants and in general from all middlemen on all rents not paid according to stipulated instalments. In regard to cultivating ryots a discretion may be used in foregoing interest where payment is eventually made without having to resort to coercive measures.

31. The rules 19 to 27 are only strictly applicable when the manager's office is at the sudder station, or at the head-quarters of a sub-division, and Commissioners are authorized to exempt all

large estates with managers whose status is equal to that of a Deputy Collector from compliance with them.

32. As soon as possible after a property comes under the charge of the Court of Wards, the manager should look into the existing arrangements with the ryots on each estate. Where it is thought advisable to undertake extensive and systematic operations for re-settlement of the rents, either for the purpose of enhancement or of otherwise adjusting them, a report of what is proposed should be submitted to the Board. Where such re-adjustments are necessary over inconsiderable tracts only, as four or five villages, the Commissioner may order them to be made, and may confirm them when made.

33. Officers of the Court of Wards making such re-adjustments of rent are in precisely the same position as the agent of any private zemindar would be; they cannot exercise any of the powers which are conferred by Regulation VII of 1822, or any other settlement law, on Collectors who are making settlements of the land revenue demand of the State.

34. The following procedure should be adopted in regard to the grant and registration of leases to ryots in wards' estates.

Every ryot who desires it is entitled by law to a pottah; and if a ryot wishes to take a pottah for a term of years his request should always be complied with. Such a pottah must, however, be registered; and even if the ryot is willing to dispense with the security which registration affords, the law does not permit this to be done. Such a pottah should ordinarily be given for a term of 10 years; a kabooliyat should be taken at the same time. Both documents must invariably be registered, and the expense of registration should be equally divided between the estate and the ryot.

It will be found, however, in practice that a ryot does not desire to take a pottah for a term of years; and the settlement officer should be careful not to force pottahs upon unwilling ryots. When a re-settlement of rents is made on a ward's estate, it should be a principal object of the manager or other settling officer to fix such rents as will be generally acceptable to the tenantry, and such as will not only be fair in themselves, but will be felt to be fair by those who are required to pay them. Nothing is gained by an excessive rent-roll, which can only be realized in specially favourable years, and which requires continual recourse to litigation or periodical arrangements for remission.

With this object there should be as litttle interference as possible with existing general rates. Where a general rate is manifestly too low, some small increase may be imposed, but it should seldom or never exceed 10 per cent. But if the general rate is a fair one, it should be maintained, and increased rent

should only be sought for from additional cultivation. A danger to be especially guarded against is that of screwing up the rents of the great body of ryots to the level of the rates which may be paid by a few individuals. Great care should also be taken to see that the ryots are satisfied with the classification of the lands of their respective holdings.

If these principles are followed in making a revision of the rent-roll, the ryots will probably be found willing to accept and sign the jummabundee, and will not care to take pottahs. If they wish for pottahs, they should be told that they can have registered pottahs on the conditions mentioned above, or that they can have unregistered pottahs from year to year. But if they have confidence in the management (a confidence which cannot be obtained unless the manager in person makes himself accessible to the ryots, and shows himself ready to listen to all reasonable complaints), it is believed that they will not ask for written leases.

It is desirable, however, for the security of the estate that each ryot should be required to give a kabooliyat. Such kabooliyats should be for the current year only, as it will then be unnecessary to register them; and, when once given, they need not be annually renewed. A renewed kabooliyat should only be required when some change has been made in the rental, in the area of land under lease, or in the tenant.

Section VIII.—Movable property and live-stock.

With the sanction of the Lieutenant-Governor accorded under section 15 of the Act, and with reference to the latter part of section 18 under which the Court of Wards "may direct the doing of all such other Acts as it may judge to be most for the benefit of the property and the advantage of the ward," the Board have delegated to Commissioners the power to sanction the sale of movable property and live-stock.

Section IX.—Custody of title deeds.

(*Section* 70, *Clause* (*d*), *Court of Wards' Act IX* (*B.C.*) *of* 1879.)

1. All title deeds and other valuables belonging to a ward's estate shall be taken charge of by the Collector and kept in the treasury, unless otherwise ordered by the Commissioner.

Section X.—Procedure in appeals.

(*Section* 70, *Clause* (*e*), *Court of Wards' Act IX* (*B.C.*) of 1879.)

1. Any appeal under section 68 against the order of a Commissioner or Collector shall be accompanied by a copy of the order appealed against, and shall be preferred within one month of the date of the order, excluding therefrom the time taken to procure a copy of the order.

2. Appeals to a Commissioner may be presented to the Collector and appeals to the Board may be presented to the Commissioner.

3. Rules 3, 5, 6, 7, 8, 9, 11, 12, 13, section I, chapter X, volume I, Board's Rules, will apply to appeals under the Court of Wards' Act, 1879.

SECTION XI.—PROCEDURE TO BE OBSERVED WHEN A PROPERTY CEASES TO BE UNDER CHARGE OF THE COURT.

(*Section* 70, *Clause* (*f*), *Court of Wards' Act IX* (*B.C.*) of 1879.)

1. An order of release under section 65 shall be sent by the managing Commissioner to each Commissioner and Collector in charge of any of the immovable property of the ward, and every such Commissioner and Collector shall notify the intended cessation of the charge by a notice put up in his own office and in a conspicuous place in the estate.

2. When the estate is released the Collector shall prepare a list in duplicate of the papers to be delivered and of all movable or immovable property which may be in the custody or charge of the Collector or manager, and such papers and movable property shall be given up to the late ward or his successor with one of the two lists, a receipt being affixed to the other, signed by him or his authorized agent.

3. As soon as convenient after the release of an estate from the custody of the Court of Wards, the Collector shall submit a report with a return in form No. XXXI, showing the results of the management of the property from the time it was assumed charge of till it was released. This report after examination and review should be forwarded by the Commissioner to the Board of Revenue. The late ward or his successor may, on application, obtain a copy of this report and return.

SECTION XII.—EDUCATION OF MINORS.

(*Section* 70, *clause* (*g*), *Court of Wards' Act IX* (*B.C.*) of 1879.)

1. On the property of any male minor being taken under the care of the Court of Wards, the Collector should report at the earliest opportunity to the Commissioner, for the information and approval of the Board, the measures he proposes to adopt for the education of the minor, as required by rule 1, section V.

2. The following extract from Government Order No. 162T, dated 9th May 1881 indicates the general policy to be followed for the education of minors under the Court of Wards:—

"As regards the future general policy for the education of minors under the Court of Wards, the Lieutenant-Governor does not think it necessary to lay down any hard-and-fast rule. He is entirely opposed to the wards being educated at their own homes, and considers it essential that they

should be separated from the evil influences of the zenana and zemindari amlah, and be sent to the best school in their own or some neighbouring district. The boys of the Presidency division might perhaps be sent to the Kishnaghur or Berhampore college, those of the Dacca division to the Dacca college, those of the Rajshahye and Cooch Behar division to the Rajshahye college or the Rungpore high school, those of the Orissa division to the Cuttack college, and those of Behar to Bhagulpore, Arrah, or Patna; or, where the zillah school is good, and proper arrangements can be made for the custody of the wards, they might be at first sent to the zillah school. The Board should arrange, in communication with the Director of Public Instruction and Collectors, the course best to follow in each case, looking to the age and present proficiency of each ward. Arrangements might perhaps be made for placing a few wards at each large station under the general charge of an officer of the educational department, private tutors being also allowed where funds are available and a ward's education requires this. The Board will see that in every instance as much care and consideration is given to the arrangements for a ward's education as is given to the efficient and economical management of his property, and that the Collectors take an active interest in the welfare and education of the wards belonging to their district or being educated in their district."

And again in the 16th paragraph of the Government Resolution on the Board's Annual Report for 1880-81, the following passage occurs:—

"The Lieutenant-Governor is not in favour of bringing together three or four wards of different families under one roof unless they belong to families intimately connected, and unless the means of the ward are to some extent equal. He has reason to believe that some District Officers are disposed to adopt this system, but besides being in many cases unpleasant to the families of the wards, it imposes upon poor wards the expense of living up to the standard of their richer companions. No wards of different families should be placed under the same roof and the same guardian without the special sanction of the Board."

3. The age of majority in the case of minors under the Court of Wards having been raised by law from 18 to 21 years, it is incumbent on the Court to see that the additional years are properly utilized in preparing the minor for his future responsibilities, in initiating him into the system of management, and endeavouring to reduce the influence of evil counsellors to a minimum by the time he attains his majority. To secure due attention to this in future, the Board direct that whenever a minor under the Court of Wards attains the age of 18, the Collector under whose superintendence he has been placed shall report to the Commissioner the steps which he proposes to take gradually to teach the ward the business of the estate.

4. No marriage of a ward should be authorized, and no steps or negociations preliminary to marriage be recognized, without the previous sanction and approval of the Court of Wards. And Collectors should intimate to the guardians and relatives of wards that at least three months' notice must be given of their wish to celebrate any marriage, otherwise they will run the risk of the Court refusing to authorize payment of the expenses of the marriage out of the wards' funds. An estimate of the proposed expenditure must be submitted with the notice, for the sanction of the Board.

SECTION XIII.—CIVIL SUITS.

1. All suits connected with the estates of wards of court, or with other estates, the property of individuals, in charge of the revenue authorities, should be conducted in accordance with the rules issued by the Legal Remembrancer.

2. The Board of Revenue is, under the Court of Wards' Act, 1879, the Court of Wards, but under section 15 of the above Act, the Board have delegated to Commissioners the power of ordering a suit to be brought on behalf of a ward, and of ordering all other things to be done which may be requisite for the proper conduct of any suit in which a ward is concerned. Under the same section Commissioners are also authorized to exercise the powers of the Court of Wards under sections 52 and 53 of the Act, viz. to nominate or substitute any person to be the next friend or guardian for any particular suit, and to sanction payment of costs and damages decided against the ward.

3. Careful attention should be paid to the instructions issued by the Accountant-General regarding the adjustment of charges against wards' and other estates on account of fees for work done in the Legal Remembrancer's office.

4. Special attention is called to rule 19, section I of the series issued by the Legal Remembrancer, in which it is laid down that under the orders of Government a copy of the brief shall be sent by the Commissioner or the Collector to the Board for information:—

(1.) In all cases or classes of cases involving revenue questions, in which the Board may by general orders so direct.

(2.) In all cases of importance in which the Commissioner or Collector may think that the Board, as the chief revenue authority, should be informed of the facts.

SECTION XIV.—ATTACHED ESTATES.

1. All rules prescribed for the management of wards' estates should be followed in the management of attached estates by a Collector, as far as they are applicable, and except as otherwise provided in the law, or in the following rules.

2. An attachment is made under section 26, Regulation V of 1812, whenever either the Revenue Authorities, or any of the individuals holding an interest in a joint undivided estate, can satisfy the Courts of Judicature that inconvenience to the public, or injury to private rights, is resulting from disputes subsisting among the proprietors of the estate, but as the words and figures "and sections 26 and 27, Regulation V, 1812" as they stood in section 2, Regulation V of 1827, have been repealed by Act XVI of 1874, Schedule, part VI, estates attached under section 26, Regulation V of 1812, can no longer be placed under the Collector.

3. Landed property attached by orders of the Civil Courts under section 5, Regulation V of 1799, is, by Regulation V of 1827, to be placed under the superintendence of the Collector.

4. Property is attached under section 5, Regulation V of 1799, when no one, of several claimants to the estate of a person dying intestate, can give "the good and sufficient security for his compliance with the judgment that may be passed in the suit," which is requisite before he can be placed in possession of the estate under section 4, and, in all cases, when there may be no person authorized and willing to take charge of the landed property of a person deceased.*

5. Upon receiving a precept from the Civil Court to hold any landed property in attachment under the Regulation above quoted, the Collector shall appoint a person for the due care and management of the estate, under good and adequate security for the faithful discharge of the trust, and shall take an agreement from such person in the form given in appendix I. Any one holding an interest in the estate may appeal to the Commissioner against the order of a District Officer making such an appointment. The precept must state, specifically, the property to be included in the attachment.

6. It is of importance to observe that under the provisions of Regulation V of 1827 it is not open to the Collector to farm property which he holds in attachment under these Regulations, nor to manage it directly: he is restricted, by the law quoted in the preceding clause, to the one mode of management there specified. In accordance, however, with an opinion expressed in 1851 by the Judges of the Sudder Dewanny Adawlat, a manager may, with the consent of the Collector, farm such an estate for such a term as is thought proper, upon condition that the farm be surrendered, at any time, on the attachment ceasing.

7. The duty of a Collector under Regulation V of 1827 is to collect the rents and discharge the public revenue, and provide for the cultivation and future improvement of the estate, and (*vide* section 5, Regulation V of 1799) eventually "to deliver over the estate" to the person held entitled thereto, "with a full and just account of all receipts and disbursements during the period of his administration."

8. A Collector cannot, unless under the special orders of the Civil Court, disburse to any one any part of the surplus proceeds from lands thus managed under his superintendence; surplus proceeds may, with the sanction of the Commissioner, be expended upon the improvement of the estate, but if not so appropriated,

* In such a case, the Collector should probably take measures at once for the assertion of the claim of Government to the estate as an escheat.—(*See* chapter IX, section VII, volume I, Board's Rules.)

must be held simply in deposit, and not invested so as to produce interest or profit.

9. According to sections 503 and 504, Act X of 1877 (the Civil Procedure Code), the Civil Court may, for the interest of those concerned, appoint the Collector to be the receiver of any property which is the subject of a suit or under attachment, if such property be land paying revenue to Government or land of which the revenue has been assigned or redeemed; and place it under his management.

10. Whenever a Collector is so appointed to be receiver the Civil Court will, under section 503 of the Act, define the powers which he shall exercise in that capacity. It should be observed that the Collector is bound to pay the balance due on his account "as the Court directs." The Collector should be careful to obtain precise instructions from the Court, before disbursing any surplus which he may hold. No periodical reports or returns of any such property are required by the Board as the Collector acts as an officer of the Civil Court and not in subordination to the Board.

11. Under the provisions of section 326, Act X of 1877, the Civil Court may, under certain circumstances, stay the sale of any land, or share in land, which is attached in satisfaction of a decree, if the Collector represents to the Court that the public sale thereof is objectionable, and that satisfaction of the decree may be made within a reasonable period by a temporary alienation or management of the land or share; and it may authorize the Collector to provide for such satisfaction in the manner recommended by him. The rules for the guidance of the Collector in the management of such property are to be found in sections 322 to 325 of the Act.

12. Under the orders of Government the Collector is prohibited from making representations to the Civil Court under section 326 of the Act, without the sanction of the Board previously obtained; but should any sale be immediately impending of property in respect of which a Collector considers that a representation under section 326 should be made, he can, at the same time as he applies to the Commissioner for permission to act under section 326, represent to the Civil Court that he has made such an application; and it will be in the discretion of the Court to stay the sale.

13. Under section 172, Act X of 1872, a Magistrate may order the attachment by the Collector of land paying revenue to Government belonging to a person accused of certain crimes, and believed to be absconding or concealing himself for the purpose of avoiding service of a warrant.

14. Property thus under attachment is to be declared at the disposal of Government, if the absent person does not appear

within the time (which is not to be less than thirty days) specified in the proclamation issued, under section 171, Act X of 1872, at the same time as the attachment. But such property is not to be sold until the expiration of six months. It is incumbent upon the Collector to take care that the right of Government to such land is declared on the expiration of the period mentioned in the proclamation; and to obtain an order from the Magistrate for the sale of the property, at the expiration of the six months herein referred to.

15. The law does not restrict the Collector to any particular mode of management during the period that such lands are under attachment and before their sale; ordinarily, however, the provisions of Regulation V of 1827 should be applied.

16. Section 531, Act X of 1872, does not authorize a Magistrate to call upon a Collector to attach or manage lands. Collectors should, therefore, decline to comply with any such requisition made upon them under colour of that section. In cases when estates attached by Magistrates cannot bear the charge for a separate manager or receiver, and the Magistrate considers the direct collection of the rents desirable, he may appoint the Collectorate or sub-divisional nazir to be manager or receiver. As the nazir in this capacity would act directly under the orders of the Magistrate, to whom alone he would be accountable, the security which the nazir has furnished to the Collector will not extend to these duties, and therefore other security should be required of him, when such may be deemed necessary by the Magistrate.

17. Estates under attachment by order of any judicial authority, or managed by a Collector in accordance with such order, cannot be sold for arrears of revenue otherwise than after the preliminary notification prescribed by section 5, Act XI of 1859. To avoid the risk of the provisions of the law referred to being overlooked in the case of estates under judicial attachment which have not been placed under the Collector's management, the High Court have directed by their circular order No. 2 of the 10th January 1871 that all orders, passed by the Civil Courts for the attachment of estates, shall be immediately notified to the Collectors of the districts within which such estates are situated.

SECTION XV.—RULES UNDER THE CHOTA NAGPORE ENCUMBERED ESTATES' ACT, VI of 1876.

1. Under Government order No. 3025 dated 7th December 1878 the following conditions must be fulfilled before any estate can be taken charge of under the provisions of Act VI of 1876—

(1)—The rental must, except in very special cases, exceed Rs 500 a year;

(2)—The debts must be capable of being cleared off in 25 years;

(3)—The estate must belong to a man of position and influence and of one of the families of the division. It is not intended to protect properties, the owners of which belong to families of comparatively recent origin, and have no claim to protection on the ground of their local influence.

2. In all future applications for the extension of the Act the grounds must be fully and carefully stated. The Lieutenant-Governor is not disposed to extend the Act on any but strong political grounds.

3. In exercise of the powers conferred by section 19 of the Chota Nagpore Encumbered Estates' Act, 1876, the Lieutenant-Governor of Bengal has, with the approval of His Excellency the Governor-General in Council, made the following rules: (*vide* pages 1441 and 1442 of the *Calcutta Gazette* of the 3rd October 1877)—

(i)—Without the special sanction of the Lieutenant-Governor, the Act shall not be put in force unless the person seeking it derives an annual income of Rs. 500 or more from his immovable property, and without the same sanction no immovable property, other than land or permanent interests in land, shall be brought under the provisions of the Act.

(ii)—Every application under section 2 of the Act shall, if made by the holder of immovable property, or by his heir, or guardian, committee, or other legal curator of such holder or heir, be accompanied by a statement of all debts and liabilities due by such holder, together with the names of the creditors, and a specification of the date on which each debt was incurred, and also by a statement showing of what property such holder is possessed, and the income derivable therefrom. These statements may, if the Commissioner deem it necessary, be sent to the Deputy Commissioner of the district or districts in which the immovable property is situated for inquiry into the correctness or otherwise of such statements, and for report as to whether the property is solvent or not. The Commissioner shall refrain from issuing the vesting order under section 2, if it appears to him, on such report or otherwise, that a property is hopelessly insolvent.

(iii)—When a Deputy Commissioner is of opinion that any property should be brought under the provisions of the Act, he shall ascertain, as far as possible, what debts and liabilities are due by the holder of such property, and what immovable property he has in his possession, and the income derivable therefrom; and, after inquiry into the solvency or

otherwise of the holder, he shall submit the whole of the papers to the Commissioner, who shall issue the vesting order or not according as, in his opinion, the property is solvent or not.

(iv)—After the vesting order has been issued, it shall be the duty of the manager to inquire carefully into the solvency of the property, and to make early report on this point to the Commissioner, with a view to the restoration of the property to the owner (under section 12 of the Act as amended by Act XII of 1877) should the property prove to be insolvent.

(v)—Wherever the manager appointed under the Act is not the Deputy Commissioner of the district, the Deputy Commissioner will (subject to such orders consistent with the provisions of the said Act as the Commissioner may from time to time issue), exercise a general control over the management of all the properties in his district.

(vi)—The security to be required from any manager not being a Government servant, and from subordinate officers under this Act, shall be fixed from time to time by the Commissioner of the division, with the approval of the Lieutenant-Governor: provided that no such manager or subordinate officer shall be required to give security for an amount exceeding 25 per cent. of the annual rents and profits of the property on account of which he is employed.

(vii)—To every notice published under section 5 of the Act shall be appended a copy of section 6. The notice shall be published at the district cutcherries, moonsiffs' courts, and thanas within the jurisdiction of which the property is situated, and shall be affixed to the bhandar of all villages contained within the property. Whenever possible, special service of such notice shall be made on every known creditor of the property; but the absence of such special service shall not be a bar to proceedings under the Act.

(viii)—When any property is restored to the holder or his heir, in accordance with section 12 of the Act, notice of the restoration shall be published at the places mentioned in the preceding rule and in the *Calcutta Gazette*.

(ix)—On the publication of the vesting order under section 2 of the Act, the holder of the property, or his legal representative, shall be called upon to deliver to the manager, within fifteen days, all accounts and other papers connected with the management of the property.

(x)—In determining the amount of any principal debt or liability under section 8 of the Act, claims equitably due may be admitted by the manager if acknowledged by the holder of the property or his legal representative, notwithstanding the existence of some legal defence, such as limitation or insufficiency of stamp.

(xi)—The allowance of interest on any principal debt or liability shall not exceed 12 per cent. per annum from the date on which it was incurred to the date of determination, or from the date of determination to the date of payment.

(xii)—Notice shall be given to each creditor of the date on which orders will be passed by the manager on his claim. If any oral evidence in support of the claim is adduced, it shall be recorded by the manager in the English language, and shall be filed with the papers relating to the claim. The manager may from time to time, as seems necessary, adjourn the passing of orders on any claim. Notice of such adjournment shall be given to the claimant or his representative.

(xiii)—The manager shall record in the English language reasons for his decision on each claim, and within one week of the date of such decision, a copy thereof shall be prepared in the vernacular of the district for delivery to the creditor on application.

(xiv)—The scheme mentioned in section 11 of the Act shall be submitted by the manager through the Deputy Commissioner, who will forward it, with his opinion, to the Commissioner. The manager shall note in such scheme the order in which he proposes to pay the admitted debts. The manager, in determining the order for payment of the debts, will, as far as possible, give preference first to claims of mortgagees and conditional vendees removed from possession under section 16 of the Act; secondly, to decrees of court; and thirdly, to bond debts.

(xv)—Applications by the manager, under section 16 of the Act, for the removal of a mortgagee or conditional vendee from possession, shall not be made without the sanction of the Commissioner.

(xvi)—The power to lease, under section 17 of the Act, shall be subject to the following provision:—No lease shall be given for any term exceeding three years without the sanction of the Deputy Commissioner or exceeding four years, without the sanction of the Commissioner.

4. Under Government order No. 2636, dated 1st November 1878, the Board of Revenue have a general control over the management of estates brought under the Act.

5. An annual return in form No. XXXI, should be submitted for each encumbered estate, and such estate should be administered in accordance with the general rules for wards' estates as far as applicable.

APPENDIX A.

(*See Section III, Rule* 5.)

FORM OF AGREEMENT TO BE EXECUTED BY A MANAGER OF A WARD'S ESTATE.

I, A. B., having voluntarily taken on myself the management of the estate of C., disqualified proprietor of D., do hereby engage with the Collector of E., that I will manage the said estate diligently and faithfully for the said proprietor, and will use every means in my power to improve the same for his [her] benefit, and will act in every respect for his [her] interest in like manner as if the estate were my own. I also engage with the said Collector to observe in all respects the provisions regarding managers contained in Part VI of the Court of Wards' Act, 1879, and that I will derive no personal advantage from the management beyond the remuneration granted to me as manager. In the event of any breach of trust, neglect, or omission as manager being proved against me, I will pay to the said Collector Rs. as liquidated damages.

APPENDIX B.

(*See Section III, Rule* 5.)

FORM OF AGREEMENT TO BE EXECUTED BY A GUARDIAN OF A WARD.

I, A. B., having voluntarily taken upon myself the guardianship of C., disqualified proprietor of D., do hereby agree with the Collector of E., that I will execute the trust committed to me diligently and faithfully, and according to the provisions regarding guardians contained in Part VI. of the Court of Wards' Act, 1879, and that I will derive no advantage, directly or indirectly, from the ward's allowance beyond the remuneration granted me as guardian. In the event of any breach of trust, neglect, or omission being proved against me, I will pay to the said Collector Rs. as liquidated damages.

APPENDIX C.

[*See Section V, Rule* 5.]

STATEMENT No. I.—SHOWING THE ORDINARY SURPLUS OF ASSETS OVER EXPENDITURE.

1	2	3	4	5	6	7	8	9
YEAR.	Estimated ordinary annually recurring receipts.	Estimated extra-ordinary receipts (*i.e.* not of annual recurrence) which can be anticipated to fall in any year, such as expected repayment of a debt to the estate.	Total of columns 2 and 3.	Estimated ordinary annually recurring disbursements (as per headings covered by the sanctioned scheme specified in rule 3, sec. VI, p. 13 of the rules.)	Estimated extraordinary disbursements *other than repayment of debts*, which can be anticipated to fall in any year.	Total of columns 5 and 6.	Net surplus available, column 4—column 7.	REMARKS.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1879-80	2,000	87	2,087	1,500	.....	1,500	587	
1880-81	2,147*	70	2,217	1,500	.....	1,500	717	* Increase on account of resettlements and extension of cultivation.
1881-82	2,147	.....	2,147	1,500	.....	1,500	647	
1882-83	2,147	.....	2,147	1,500	.....	1,500	647	
1883-84	2,147	.....	2,147	1,550†	.....	1,550	597	† Increase on account of charges for management of the lands set free by payment of the usufructuary mortgages.
1884-85	2,147	200	2,347	1,550	.....	1,550	797	

NOTE.—(*a*) The assets of lands which are held by others under usufructuary mortgages should not be included in this statement.

(*b*) The amount included in column 2 as estimated receipts of the year on account of rent should be calculated at only 95 per cent. of the demand, allowing 5 per cent. for bad debts. In the estimate of disbursements in column 5, 5 per cent. should be added for unforeseen contingencies.

(*c*) The annual receipts and disbursements should be given in a lump in columns 2 and 5 respectively, the details being furnished for the first year only on the reverse of the statement. Any increase or decrease in the annual receipts (column 2) or in the annual disbursements (column 5) in any subsequent year should be briefly explained in column 9.

(*d*) The surplus in column 8 will be available for payment of debts, or, if the estate is clear from debt, for investment.

APPENDIX D.

[*See Section V, Rule 5.*]

STATEMENT No. II.—SHOWING DEBTS WHICH ARE COVERED BY USUFRUCTUARY MORTGAGES AND THE YEAR BY WHICH THEY WILL BE PAID OFF OUT OF THE USUFRUCTUARY MORTGAGES.

1	2	3	4	5	6
Year in which land will be set free by clearance of the debt secured.	Amount of debt.	Amount of assets set free.	Add former available surplus as shown in column 8 of statement No. I.	Surplus available (column 3 plus column 4) in year in column 1.	REMARKS.
	Rs.	Rs.	Rs.	Rs.	
1879-80	78	13	587	587 + 13= 600	
1880-81	300	40	717 + 13= 730	730 + 40= 770	
1881-82	.....	.....	647 + 53= 700	700	
1882-83	2,205	500	647 + 53= 700	700 + 500=1,200	
1883-84	.....	.....	597 + 553=1,150	1,150	
1884-85	.....	.....	797 + 553=1,350	1,350	

NOTE.—The debts in column 2 should be given in the order of the year in which they will be extinguished

APPENDIX E.

[*See Section V, Rule* 5.]

STATEMENT No. III.—SHOWING DEBTS NOT SECURED BY USUFRUCTUARY MORTGAGE, *with interest due to date, and also the interest annually accruing* ON THE PRINCIPAL.

1	2	3	4	5	6	7
YEAR.	Name of person to whom debt is due.	Amount of debt due to each person.	Percentage of interest on debt due to each person and annual amount thereof calculated on column 3.	Interest due up to the beginning of the year of report.	Total of columns 4 and 5.	REMARKS.
		Rs.	Rs.	Rs.	Rs.	
1879-80	Bepin Behari Mullick	1,000	10 per cent. ... 100	50	150	
	Nundy Put Mahata	500	10 per cent. ... 50	25	75	
	Chummun Chaudhari	500	10 per cent. ... 50	25	75	
	Total of 1879-80 ...	2,000	200	100	300	
1880-81	Govind Ram	1,000	8 per cent. ... 80	160	240	
	Dowlut Khan	400	10 ,, ... 40	40	80	
	Total of 1880-81 ...	1,400	120	200	320	
1881-82 ...	Nil.	Nil.	Nil.	Nil.	Nil.	
1882-83 ...						
1883-84	Saligram Singh	500	12 per cent. ... 60	240	300	

NOTE.—In column 2 under the first year shewn in the statement, enter in detail each debt of which payment has already become due, or will become due, before the end of that year. Under each subsequent year enter only such debts as will become payable during the year.

APPEN

[*See Section*

STATEMENT No. IV.—SHOWING THE ANNUAL PROGRESS TO BE MADE UNTIL THE ESTATE AT THE END OF

1	2		3		4	
YEAR.	Amount of ordinary debt, exclusive of interest.		Interest due up to the beginning of this year.		Interest falling due this year.	
		Rs.		Rs.		Rs.
1879-80 ...	As per total of column 3, statement No. III.	2,000	As per total of column 5, statement No. III.	100	As per total of column 4, statement No. III.	200
1880-81 ...	As per column 9*b* for preceding year 1879-80.	1,700	As per column 9*a* ... for preceding year 1879-80.		Calculated on the principal shewn in column 2 at the percentage shewn in column 4, statement No. III.	170
	Amount falling due this year as per column 3, statement No. III.	1,400	As per total of column 5, statement No. III.	200	As per total of column 4, statement No. III.	120
	Total of year 1880-81	3,100		200		290
1881-82 ...	As per column 9*b* for preceding year 1880-81.	2,820	As per column 9*a* ... for preceding year 1880-81.		Calculated on the principal shewn in column 2 at the percentage shewn in column 4, statement No. III.	265
	As per column 9*b* for preceding year 1881-82.	2,385	As per column 9*a* ... for preceding year 1881-82.		Calculated on the principal shewn in column 2 at the percentage shewn in column 4, statement No. III.	220
1883-84 ...	As per column 9*b* for preceding year 1882-83.	1,305	As per column 9*a* ... for preceding year 1882-83.		Calculated on the principal shewn in column 2 at the percentage shewn in column 4, statement No. III.	115
	Amount falling due this year as per column 3, statement No. III.	500	As per column 5, statement No. III.	240	As per column 4, statement No. III.	60
	Total of year 1883-84	1,805		240		175
1884-85 ...	As per column 9*b* for preceding year 1883-84.	1,070	As per column 9*a* ... for preceding year 1883-84.		Calculated on the principal shewn in column 2 at the percentage shewn in column 4, statement No. III.	113

NOTE.—(*a*) In column 1 will be entered each year until the estate is
(*b*) The details of the calculations for column 4 should be
(*c*) The total of columns 7 and 8 should equal column 6

DIX F.

V, Rule 5.]

THE DEBTS ARE FINALLY EXTINGUISHED AND THE EXPECTED POSITION OF EACH YEAR UP TO THAT TIME.

5	6	7	8	9		10
				a	*b*	
Total interest due, column 3 plus column 4.	Sum available for paying debts as in column 5, statement No. II.	Amount of interest shewn in column 5 of this statement which can be paid off.	Amount of principal shewn in column 2 of this statement which may be paid off.	Balance remaining to be paid off.		Remarks.
				Interest (column 5 minus column 7).	Principal (column 2 minus column 8).	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
300	600	300	*300	.....	1,700	* To be paid to Bepin Behari Mullick.
170	770	170	†200	.....	1,500	† Ditto ditto.
320		320	‡80	.....	1,320	‡ To be paid to Govind Ram.
490	770	490	280	.....	2,820	
265	760	265	§435	.....	2,385	§ Rs. 400 to be paid to Bepin Behari Mullick, and Rs. 35 to Govind Ram.
220	1,200	220	‖1,080	.....	1,305	‖ Rs. 100 to be paid to Bepin Behari Mullick, Rs. 500 to Nundy Put Mahata, Rs. 400 to Chummun Chaudhari, and Rs. 80 to Govind Ram.
115	1,150	115	¶735	.....	570	¶ Rs. 100 to be paid to Chummun Chaudhari, and Rs. 635 to Govind Ram.
300		300	.....	.....	500	
415	1,150	415	735	.....	1,070	
113	1,350	113	**1,070	.....	.....	** Rs. 170 to be paid to Govind Ram, Rs. 400 to Dowlut Khan, and Rs. 500 to Saligram Singh.

cleared by the balance in column 9 being reduced to *nil.*
given in a separate sheet.
excepting in the last year, when the whole amount of debt is paid off.

APPENDIX G.

[*See Section VI, Rule* 1.]

I.—BUDGET ESTIMATE OF RECEIPTS AND DISBURSEMENTS OF THE ESTATE OF IN THE DISTRICT OF FOR THE YEAR 18 -18 .

RECEIPTS.	Actuals of year ended.			Sanctioned estimate of current year.			Proposed estimate for year under budget.		
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
I.—RENT									
II.—CESSES...									
II.—INTEREST—									
(1)—On Government securities									
IV.—RECEIPTS other than those shown above—									
1. Recovery of debts including costs decreed in suits									
2. Sale of lands									
3. Sale of securities									
4.									
V.—MISCELLANEOUS—									
1. Sale proceeds of									
2. Deposits									
3.									
4.									
5.									
6.									
7.									
8.									
9.									
10.									
11.									
*12. Petty sundries not detailed above									

* If the amounts are large the principal items should be explained.

DISBURSEMENTS.	Actuals of year ended.			Sanctioned estimate of current year.			Proposed estimate for year under budget.		
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
VI.—GOVERNMENT REVENUE									
VII.—RENT TO SUPERIOR LANDLORDS									
VIII.—CESSES									
IX.—MANAGEMENT OF PROPERTY—									
1. Salary of manager									
2. Establishment, travelling allowance, and commission									
3. Survey, settlement, measurement, and butwarra									
4. Construction and repairs of cutcherry buildings									
5. Special establishments									
*6. Contingencies									
X.—LAW EXPENSES—									
1. Salary of Agent's and Government Pleader's clerk									
2. Legal Remembrancer's fees									
3. Other expenses									
XI.—MAINTENANCE OF PROPRIETOR—									
1. Salary of guardian									
2. Allowances to proprietor and family ...									
3. Social ceremonies									
4. Religious ceremonies									
5. Doctor's fees and medicines									
6. Other expenses									
XII.—EDUCATION									

RECEIPTS.	Actuals of year ended.			Sanctioned estimates of current year.			Proposed estimate of year under budget.		
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
GRAND TOTAL ...									

DISBURSEMENTS.	Actuals of year ended.			Sanctioned estimate of current year.			Proposed estimate of year under budget.		
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
XIII.—MISCELLANEOUS—									
1. District post assessment									
2. Municipal taxes									
3. Deposits repaid									
4. Schools									
5. Dispensaries									
6. Charities including donations									
7. Maintenance in efficient condition of estates, buildings, and other immoveable property									
8. Improvement of land and property, and benefit of ward									
9. ...									
10. ...									
11. ...									
*12. Petty expenses not detailed above									
‡XIV.—GOVERNMENT OFFICE ESTABLISHMENT, &C.,—									
1. Rs. 4-6 per cent. on Rs. 1,000 of the demand, minus interest									
2. Re. 1-12 per cent. on Rs. 4,000 of the same rental									
3. 14 Annas per cent. on Rs. 15,000 of the same rental									
4. 7 Annas per cent. on the remainder... ...									
5. Four annas rate to defray part of the expense of treasury establishments ...									
§XV.—PAYMENTS OF DEBTS—									
1. Interest on principal debt									
2. Principal debt									
XVI.—INVESTMENTS									
GRAND TOTAL ...									

* If the amounts are large the principal items should be explained.

‡ If the rental is not more than Rs. 1,000, the first percentage will be reckoned on the whole. If it is less than Rs. 5,000, the second percentage will be reckoned only on the excess above Rs. 1,000. If it is less than Rs. 20,000, the third percentage will reckoned only on the excess above Rs. 5,000.

Sums to be credited in the several districts in which an estate may be situated, and shown in a lump in this heading, should be shown separately, district by district, in the explanation sheet.

§ Zur-i-peshgi debts, extinguished by the possession of certain lands and not by actual payment, will not be shown here.

II.—Statement of Ways and Means.

	Rs. A. P.	Rs. A. P.
Cash balance at the commencement of the year 18 -18	.....	
Add estimated receipts as shown against headings I to V...	.....	.....
Total ...	.....	
Deduct estimated expenditure for purposes included in classes I and II of section 48 of Act IX (B.C.) of 1879, as amended by section 5 of Act III (B.C) of 1881—		
Heading VI.—Government revenue ...	.....	
,, VII.—Rent to superior landlords ...	.....	
,, VIII.—Cesses	.....	
,, IX.—Management of property ...	.....	
,, X.—Law expenses	.....	
,, XI.—Maintenance of proprietor—		
,, XII.—Education	.....	
,, XIII.—Miscellaneous		
1. District post assessment		
2. Municipal taxes...		
3. Deposit repaid		
4. Schools		
5. Dispensaries		
6. Charities, including donations		
7. Maintenance in efficient condition of estates, buildings, and other immoveable property		
9.		
10.		
11.		
12. Petty expenses not detailed above		
,, XIV.—General management and treasury rates	.....	
,, XV.—Payment of debts ...	.....	
Total ...	.....	.....
Available surplus	.....	.....
Deduct estimated expenditure—		
Heading XIII.—8. Improvement of land and property, and benefit of ward under class III of section 48	.....	
,, XVI.—Investments	.....	
Total ...	.....	
Estimated balance at the end of the year 18 -18		.....

NOTE.—The estimated expenditure under heading XIII—8 is ( ) per cent. of the available surplus.

III.—Additional details required.

1	2	3	4	5
	Estimated amount of current demand of the year under budget.	Estimated amount of arrear demand at the close of the year preceding the year under budget.	Total.	Percentage of estimate of the year under budget on the current demand, column 2.
	Rs.	Rs.	Rs.	
Rent due to estate ...				
Cesses due to estate ...				
Government revenue ...				
Rent to superior landlords				
Cesses due by estate ...				

Estimated balance of principal debt at the close of the year preceding the year under budget ... ...

Estimated amount of interest on principal debt which will fall due within the year under budget... ... ...

APPENDIX H.

[*See Section VI, Rule 7.*]

MONTHLY ACCOUNT CURRENT OF RECEIPTS AND DISBURSEMENTS OF THE ESTATE OF DURING THE MONTH OF 18 .

RECEIPTS.	Amount. Rs.	A.	P.	DISBURSEMENTS.	Amount. Rs.	A.	P.
I.—CASH BALANCE from last month				VII.—GOVERNMENT REVENUE			
II.—RENT				VIII.—RENT TO SUPERIOR LANDLORDS			
III.—CESSES				IX.—CESSES			
IV.—INTEREST—	Rs.	A.	P.		Rs.	A.	P.
(1)—On Govt. Securities				X.—MANAGEMENT OF PROPERTY—			
V.—RECEIPTS other than those shown above—				1. Salary of manager			
1. Debts recovered including costs decreed in suits				2. Establishment, travelling allowance, and commission			
2. Lands sold				3. Survey, settlement, measurement, and butwarra			
3. Securities sold				4. Construction and repairs of cutcherry buildings			
4.				5. Sepecial establishments			
VI.—MISCELLANEOUS—				*6. Contingencies			
1. Sale proceeds of				XI.—LAW EXPENSES—			
2. Deposits				1. Salary of Agent's and Government Pleader's clerk			
3.				2. Legal Remembrancer's fees... ...			
4.				3. Other expenses			
5.				XII.—MAINTENANCE OF PROPRIETOR—			
6.				1. Salary of guardian			
7.				2. Allowances to proprietor and family			
8.				3. Social ceremonies			
9.				4. Religious ceremonies			
10.				5. Doctor's fees and medicines... ...			
11.				6. Other expenses			
*12. Petty sundries not detailed above ...				XIII.—EDUCATION—			

* If the amounts are large the principal items should be explained.

Receipts.	Amount. Rs.	A.	P.	Disbursements.	Rs.	A.	P.	Amount. Rs.	A.	P.
				†XIV.—Miscellaneous—						
				1. District post assessment						
				2. Municipal taxes						
				3. Deposits repaid						
				4. Schools						
				5. Dispensaries						
				6. Charities, including donations ...						
				7. Maintenance in efficient condition of estates, buildings and other immovable property						
				8. Improvement of land and property and benefit of ward						
				9. ...						
				10. ...						
				11. ...						
				*12. Petty expenses not detailed above						
				‡XV.—Government Office Establishment, &c.—						
				1. Rs. 4-6 per cent. on Rs. 1,000 of the demand, minus interest ...						
				2 Re. 1-12 per cent. on Rs. 4,000 of the same rental						
				3. 14 annas per cent. on Rs. 15,000 of the same rental						
				4. 7 annas per cent. on the remainder						
				5. Four annas rate to defray part of the expense of treasury establishments						
				§XVI.—Debts paid—						
				1. Interest on principal debt						
				2. Principal debt						
				XVII.—Investments						
				||XVIII.—Cash Balance to credit of the Estate at the close of the month						
Grand Total ...				Grand Total ...						

* If the amounts are large the principal items should be explained.

‡ If the rental is not more than Rs. 1,000, the first percentage will be reckoned on the whole. If it is less than Rs. 5,000, the second percentage will be reckoned only on the excess above Rs. 1,000. If it is less than Rs. 20,000, the third percentage will be reckoned only on the excess above Rs. 5,000.

The date on which, and the year for which, the total amount shown against this heading was paid into the treasury, should be invariably given in the explanation sheet. Further sums credited in the several districts in which an estate may be situated, and shown in a lump in this heading, should be shown separately, district by district, in the explanation sheet.

§ Zur-i-peshgi debts, extinguished by the possession of certain lands, and not by actual payment, will not be shown here.

|| State in the explanation sheet how the cash balance has been verified, how much of it is nominal and real, and in whose custody it is.

APPENDIX I.

[*See Section XIV, Rule* 5.]

FORM OF AGREEMENT TO BE EXECUTED BY A MANAGER OF AN ATTACHED ESTATE.

I, A. B., having voluntarily taken on myself the management of the attached estate, do hereby engage with the Collector of that I will manage the said estate diligently and faithfully, will collect the rents and discharge the public revenue, and will use every means in my power to provide for the cultivation and improvement of the estate, and will act in every respect for the interest of the proprietors in the same manner as if the estate were my own. I will derive no personal advantage from the management beyond the remuneration granted to me as manager, and I will keep up a full and just account of all receipts and disbursements during the period of my management. In the event of any breach of trust, neglect, or omission as manager being proved against me, I will pay to the said Collector Rs. as liquidated damages.

Reg. No. 11940J—400—1-2-82.